



State of California  
**Franchise Tax Board**

---

# **ANNUAL REPORT**

**1984**

# STATE OF CALIFORNIA

## FRANCHISE TAX BOARD

### ANNUAL REPORT

Including Statistics of Income Compiled from  
1983 Returns of Individuals and Corporations

1984 CALENDAR YEAR



#### MEMBERS OF THE BOARD

Kenneth Cory, Chairman ..... *Controller*  
Richard Nevins ..... *Chairman, Board of Equalization*  
Jesse Huff ..... *Director of Finance*  
  
Gerald H. Goldberg ..... *Executive Officer*

# CONTENTS

	Page
INTRODUCTION .....	5
Table: General Fund Calendar Year Collections, 1983 and 1984 .....	5
PERSONAL INCOME TAX .....	8
Tables: Returns by Income Class, 1982-1983 .....	8
Sources of Reported Income, 1982-1983 .....	8
Itemized Deductions by Type, 1983 .....	9
Income Averaging, 1974-1983 .....	11
Solar and Energy Conservation Credit, 1976-1983 .....	12
High Income Returns, 1977-1983 .....	14
Charts: Partnership Net Profits vs. Losses, 1979-1983 .....	8
Distribution of Deduction Amounts .....	9
Components of Income and Tax .....	10
Windmill Solar Tax Credit .....	12
Median Income by County .....	13
BANK AND CORPORATION TAXES .....	15
Tables: Solar and Energy Conservation Tax Credits, 1978-1983 .....	18
Summary Statistics, 1983 .....	19
Deductions, 1983 .....	19
Sources of Gross Income, 1982-1983 .....	19
Apportionment of State Net Income, 1983 .....	20
Apportionment Formula, 1983 .....	20
Charts: Returns and Tax Assessed by Income Levels .....	17
Corporate Net Profits by Major Industrial Groups .....	17
HOMEOWNER AND RENTER ASSISTANCE .....	21
Tables: Homeowners and Renters Assistance, 1984 Claims .....	21
Homeowners	
Claimants Paid by Amount of Assistance, 1983-1984 .....	23
Claimants Paid by Household Income Class, 1983-1984 .....	24
Renters	
Claimants Comparison by Calendar Years, 1977-1984 .....	25
Claimants Paid by Household Income Class, 1983-1984 .....	25
Charts: Claims Paid by Household Income .....	22
Claims Paid by Major Income Source .....	23
Property Tax and Assistance Trends .....	24
LEGISLATION AND REGULATIONS .....	27
Tax Appeals .....	31



# STATISTICAL APPENDICES

	Page
<b>MAJOR TAX LAW CHANGES</b>	
Tables:	
1. Personal Income Tax, Synopsis of Tax Rates .....	33
A. Married Persons Filing Joint Returns, 1935-1973ff .....	33
B. Single Persons and Married Persons Filing Separately, 1935-1973ff .....	34
C. Unmarried Heads of Household, 1935-1974ff .....	34
2. Personal and Dependent Allowances and Standard Deduction, 1935-1968ff .....	35
3. Bank and Corporation Taxes, Synopsis of Major Tax Law Changes, 1929-1982 ....	36
<b>PERSONAL INCOME TAX</b>	
Tables:	
1. Comparison by Income Years, 1935-1983 .....	38
2. Comparison by Adjusted Gross Income Class, 1979-1983 Income Years .....	39
3. By Adjusted Gross Income Class, Percentages Cumulated 1983 Income Year .....	40
4. By Adjusted Gross Income Class	
A. State Totals, 1983 Income Year .....	41
B. Single Returns, 1983 Income Year .....	55
C. Separate Returns, 1983 Income Year .....	56
D. Joint Returns, 1983 Income Year .....	57
E. Head of Household Returns, 1983 Income Year .....	58
F. Surviving Spouse Returns, 1983 Income Year .....	59
G. Joint Head of Household, 1983 Income Year .....	60
5. Comparison by Major Industry, 1983 Income Year .....	61
6. Comparison by County, 1983 Income Year .....	62
7. County Data by Adjusted Gross Income Class, 1983 Income Year .....	63
8. Taxes Paid by High Income Individuals, 1983 Income Year .....	79
<b>BANK AND CORPORATION TAXES</b>	
Tables:	
1. Comparison by Income Years, 1936-1983 .....	84
2. Comparison by State Net Income Class, 1983 Income Year .....	85
3. Comparison by Industry, 1982 and 1983 Income Years .....	86
4. Comparison by Accounting Period and by Industry, 1983 Income Year .....	87
<b>HOMEOWNER AND RENTER ASSISTANCE</b>	
Tables: Owners	
1. Comparison by Calendar Years, 1968-1984 .....	90
2. Comparison by County, 1984 Calendar Year .....	91
3. Comparison by Size of Household Income, 1984 Calendar Year .....	92
4. Comparison by Year of Birth, 1984 Calendar Year .....	93
5. Household Income by Amount of Property Taxes Paid, 1984 Calendar Year .....	94
6. Major Sources of Household Income, 1984 Calendar Year .....	95
Tables: Renters	
7. Comparison by County, 1984 Calendar Year .....	96
8. Comparison by Size of Household Income, 1984 Calendar Year .....	97
9. Comparison by Year of Birth, 1984 Calendar Year .....	98
10. Major Sources of Household Income, 1984 Calendar Year .....	99
Table: Homeowners and Renters	
11. Types of Claimants by Size of Household Income, 1984 Calendar Year .....	100



# INTRODUCTION



The Franchise Tax Board, created by the Legislature in 1929, administers the state's Personal Income Tax Law, the Bank and Corporation Tax Law, and the Homeowner and Renter Assistance Law.

The three-member board is chaired by Controller Kenneth Cory. Board members are Richard Nevins, Chairman of the Board of Equalization, and Jesse Huff, Director of the Department of Finance. Daily administration of the department is the responsibility of Gerald Goldberg, Executive Officer.

## TAX PAID

During 1984, Californians filed just under 11 million

1983 income-year returns and paid \$10 billion in state taxes. During the same period, banks and corporations filed 337,000 returns totaling \$3.4 billion in paid tax.

## REVENUE FOR THE GENERAL FUND

The department collected \$13.4 billion, which represents 54.3 percent of the General Fund revenue in calendar year 1983.

The Personal Income Tax Program accounted for 40.5 percent of the General Fund total and the Bank and Corporation Tax Program accounted for 13.8 percent.

## GENERAL FUND CALENDAR YEAR COLLECTIONS Cash Basis\*

	1983		1984		Percent Change from Previous Year
	Amount (Millions)	% of Total	Amount (Millions)	% of Total	
Personal Income Tax	\$7,912.7	37.3	\$10,016.2	40.5	+26.6
Bank and Corporation Taxes	2,876.8	13.5	3,414.1	13.8	+18.7
Subtotals	\$10,789.5	50.8	\$13,430.3	54.3	+24.5
Retail Sales and Use Taxes	\$7,959.5	37.5	\$9,165.2	37.0	+15.1
Estate, Gift, and Inheritance Taxes	337.8	1.6	283.2	1.1	-16.2
Insurance Company Tax	715.3	3.4	490.0	1.9	-32.9
Cigarette Tax	177.3	0.8	184.4	0.7	+4.0
Alcoholic Beverage Excise Taxes	136.9	0.6	137.4	0.6	+0.4
Horse Racing Fees	112.3	0.5	113.9	0.5	+1.4
Other Revenues Plus Interest on Investments	1,012.1	4.8	952.4	3.9	-5.9
Subtotals	\$10,451.2	49.2	\$11,316.5	45.7	+8.3
Grand Totals	\$21,240.7	100.0	\$24,746.8	100.0	+16.5

\* Derived from monthly cash flow statement in State Budget.





# PERSONAL INCOME TAX

The number of California personal income tax returns filed in 1984 increased by two percent, or 230,000 returns over those filed in 1983. The distribution of those returns showed fewer returns with adjusted gross incomes under \$25,000 and more returns with adjusted gross incomes over \$25,000. The amount of self-assessed taxes increased by 16 percent to \$8.4 billion.

## INDEXING

Beginning with the 1978 taxable year, the Legislature provided for adjustment of the tax brackets, standard deduction (hereafter referred to as zero bracket amount), and personal credit amounts in order to reduce the escalating effect of inflation on tax liabilities. Originally, the tax brackets were adjusted by the percentage change in the California Consumer Price Index in excess of three percent. The Legislature modified the method prescribed to remove the three percent threshold for the 1980 and 1981 taxable years only. The voters of California made this method of indexing permanent when they passed Proposition 7 in June of 1982.

The inflation index factor used for the 1983 taxable year was -1.2 percent. The personal credits have increased from \$50 in 1977 to \$76 in 1983 for joint taxpayers. The threshold of the maximum tax rate (11 percent) has increased to \$50,860 for 1983, up 54 percent from the \$33,000 of 1977.

## INCOME REPORTED

The California Personal Income Tax Law requires the reporting of most sources of income. In addition to the more obvious sources of income, such as salaries and wages, dividends, and interest, reportable income also includes such income as alimony, annuities and pensions, gross receipts of unincorporated businesses, rents and royalties, gains on the sale of



capital assets, gambling winnings, and net income from estates and trusts. Nonreportable income is either in the form of transfer payments, such as social security, unemployment insurance, or welfare payments, or is statutorily exempt, such as interest on government bonds.

## ADJUSTED GROSS INCOME

Adjusted gross income is the basis for the income distributions shown in the Statistical Appendix. Adjusted gross income literally means gross income less adjustments. These adjustments are primarily for expenses incurred in earning income, such as employee business expenses and moving expenses. Some adjustments are designed to promote desirable social objectives, such as encouraging taxpayers to save for their retirement through individual and self-employed retirement plans.

Deductions from adjusted gross income are provided to exclude certain expenditures from the measure of the tax. Some expenses can impair the taxpayer's ability to pay taxes, such as large medical costs and casualty losses. Other deductions are used as incentives, such as the promotion of charitable contributions. If these itemized deductions do not exceed the standard deduction amount available to all taxpayers, the latter can be taken instead.

Adjusted gross income is reduced by deductions, either zero bracket amount or itemized, to arrive at taxable income. The progressive tax rate schedule, ranging from one to 11 percent, is applied to this tax base in determining the tax before credits. Taxpayers with adjusted gross income (AGI) under \$10,000 made up 35 percent of all returns filed but account for only one percent of the total tax paid. In contrast, taxpayers with AGI over \$50,000 comprised eight



percent of all returns but paid 53 percent of the total tax.

**Personal Income Tax  
RETURNS BY INCOME CLASS  
1982 and 1983 Income Years**

Adjusted Gross Income Class	1982 Income Year Returns	1983 Income Year Returns	Percent Change 1982 to 1983
Less than \$5,000	2,180,033	2,131,623	-2.2
\$5,000 to 10,000	1,689,550	1,717,400	+1.6
10,000 to 15,000	1,440,400	1,397,010	-3.0
15,000 to 20,000	1,217,850	1,208,270	-0.8
20,000 to 25,000	950,350	973,550	+2.4
25,000 to 30,000	809,400	815,740	+0.8
30,000 to 40,000	1,091,500	1,127,330	+3.3
40,000 to 50,000	907,600	966,000	+6.5
50,000 and over	734,741	913,157	+24.3
Totals	10,721,424	10,950,090	+2.1

The largest component of AGI continues to be wages and salaries, representing 79 percent of all income. Interest income is a distant second, with eight percent. Net sales of capital assets, annuities and pensions, dividends, and net business and professional gains accounted for approximately 3 to 4 percent each of the total income.

**Personal Income Tax  
SOURCES OF REPORTED ADJUSTED GROSS  
INCOME  
1982 and 1983 Income Year**

	1983 Income Year			
	1982 Income Year Amount (Millions)	Amount (Millions)	% of Total Income	Percent Change 1982 to 1983
Salary and Wages	\$183,294.1	\$196,791.4	78.9	+7.4
Dividends	6,655.5	6,434.9	2.6	-0.3
Interest	19,359.4	19,445.4	7.8	+0.4
Annuities and Pensions	7,550.1	8,924.0	3.6	+18.2
Net Sale of Capital Assets	7,914.8	10,407.3	4.1	+31.5
Rents and Royalties	-2,091.0	-2,233.4	-0.9	-6.8
Net Business and Professional Gains *	6,131.4	8,210.8	3.3	+33.9
Net Partnership Gains	-1,728.2	-1,051.4	-0.4	+39.2
Other Income **	2,472.3	2,565.9	1.0	+3.0
Total Income	\$229,558.6	\$249,524.9	100.0	+8.7
Total Adjustments to Income	4,694.3	5,267.5		+12.2
Total Adjusted Gross Income	\$234,252.9	\$254,792.4		+8.6

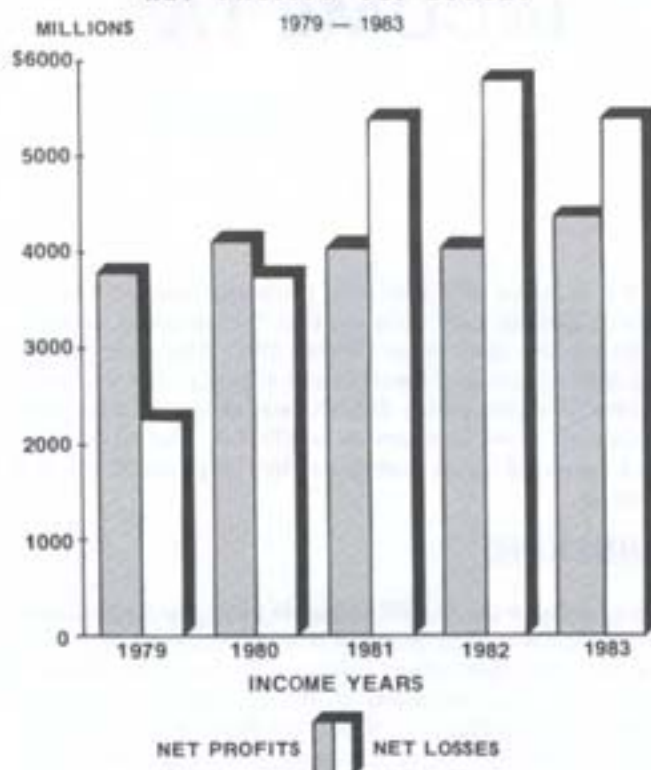
\* Includes farm income and losses.

\*\* Includes net income from the disposition of noncapital assets, income from alimony, gambling, and other miscellaneous sources.

## PARTNERSHIPS

Partnership returns, filed on Form 565, are not taxable as such but are treated as reporting entities only. The distributive shares are reported and taxed on individual returns of the partners.

**PARTNERSHIP  
NET PROFITS VS. LOSSES**



In net terms, on individual returns, total partnership losses exceeded gains in 1983 for the third year. The bar chart on partnership net profits versus losses since 1979 shows that, while net profits have remained relatively constant, net losses have increased by 136 percent.

## DEDUCTIONS

The zero bracket amount for 1983 was \$1,510 for a single person or a married person filing a separate return. Joint taxpayers, heads of household, and surviving spouses with dependent children were allowed a \$3,020 zero bracket amount. The zero bracket amount amounted to \$14.4 billion and was claimed by 6.6 million, or 61 percent of all taxpayers.

The taxpayer is allowed to itemize deductions in lieu of the zero bracket amount. Allowable deductions include medical expenses above a threshold amount, charitable and political contributions, most state and local taxes (except state personal income taxes), interest expenses, and casualty and theft losses above a threshold amount. Itemized deductions were reported on 4.3 million, or 39 percent of all returns filed and amounted to \$43.8 billion, or 75 percent of all deductions.

**Personal Income Tax  
ITEMIZED DEDUCTIONS BY TYPE  
1983 Income Year**

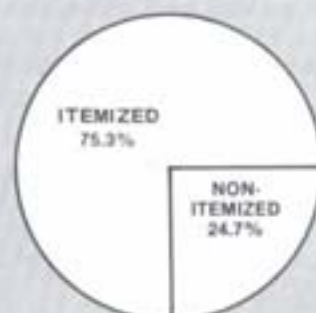
Type of Deduction	Number of Returns	Amount Deducted (Millions)	Average Amount Deducted
Medical	1,326,983	\$2,563.7	\$1,947
Taxes Total	4,290,077	6,278.0	1,463
Real Estate	3,608,011	3,144.1	871
Sales	4,218,042	2,511.5	595
Auto License	3,260,040	451.3	138
Other	753,573	171.0	227
Charitable Contributions			
Total	3,981,624	4,520.5	1,135
Cash and Carryover from Prior Years	3,986,181	4,585.7	1,159
Other than Cash	1,698,966	966.7	569
Carryforward to Future Years	103,928	1,031.8	9,928
Political Contributions	354,545	23.3	92
Interest Total	4,073,368	26,374.1	6,475
Mortgage	3,259,870	18,401.3	5,645
Installments and Other	3,729,824	7,972.8	2,138
Other Deductions	3,932,408	4,015.6	1,021
<b>Totals</b>	<b>4,317,299</b>	<b>\$43,798.5</b>	<b>\$10,145</b>

The table on "Itemized Deductions by Type" gives the relative frequency and amounts of itemized deductions claimed for the 1983 taxable year. Home mortgage interest and other interest were the largest category of all deductions, amounting to \$26.4 billion and 60 percent of all itemized deductions. The average home mortgage interest deduction was \$5,645 in 1983, up 11 percent from 1982.

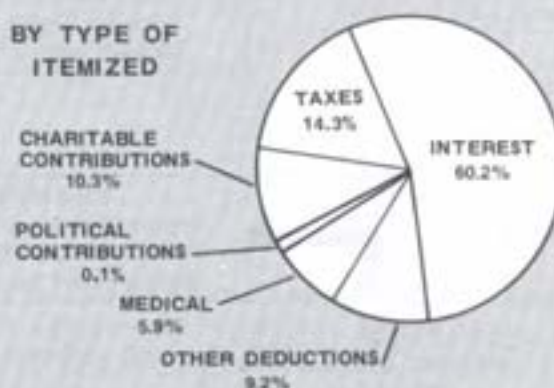
State and local sales taxes continue to be the second largest deduction category. Real estate taxes and sales tax make up 90 percent of all taxes deducted.

## DISTRIBUTION OF DEDUCTION AMOUNTS

### ITEMIZED VS. NON-ITEMIZED

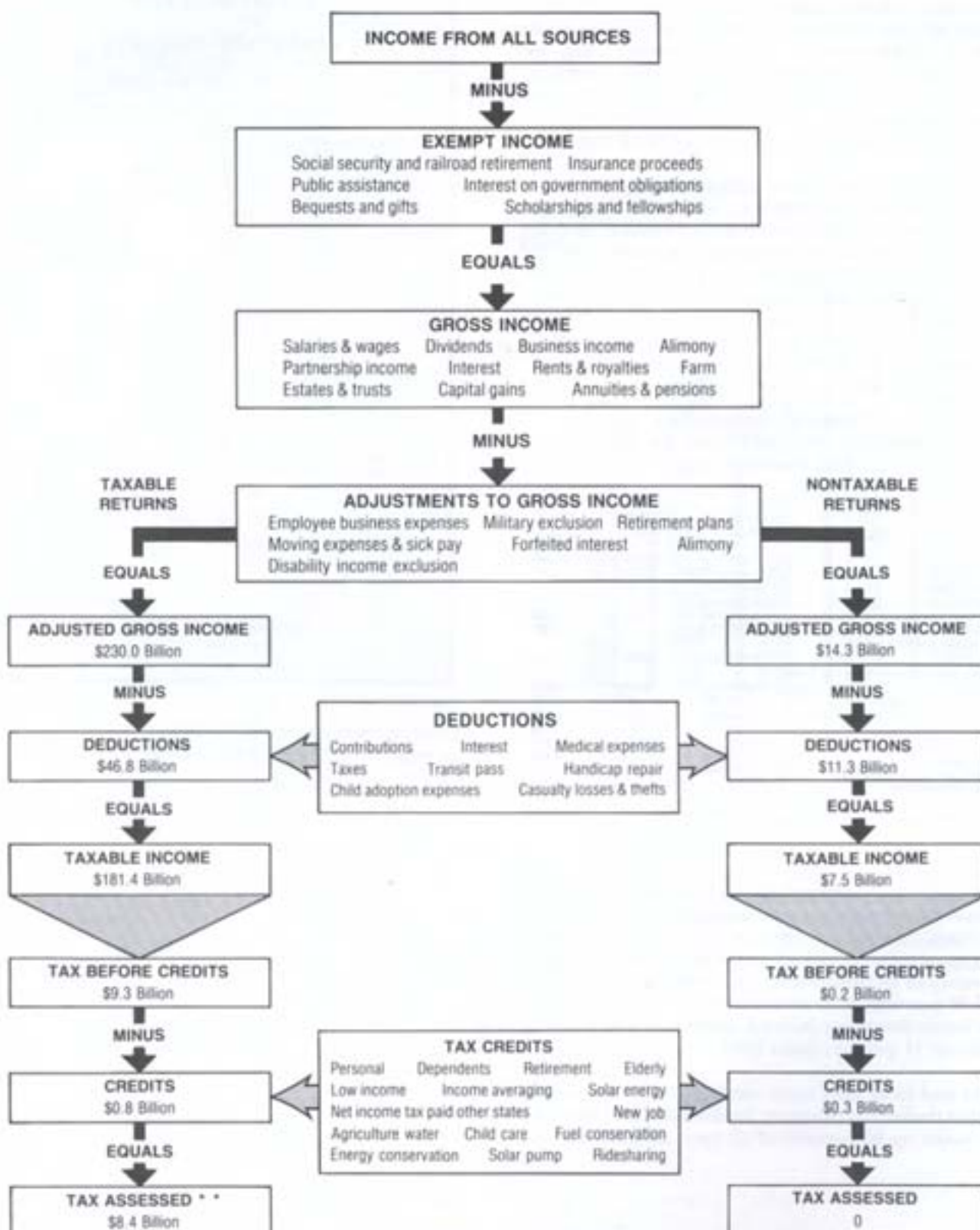


### BY TYPE OF ITEMIZED



Total deductions amounted to \$58.2 billion in 1983, an increase of six percent over 1982.

# COMPONENTS OF THE PERSONAL INCOME TAX \*



\* Details in Personal Income Tax Appendix

\*\* Includes preference tax



## TAX PAYMENTS

Withholding continues to dominate as the major method of tax collection, with \$6.4 billion for 1983, or 73 percent of total collections. Estimate payments of \$2.3 billion and final payments of \$7.7 billion make up the remainder of the tax collection methods.

Withholding was reported on 8.1 million returns, or 74 percent of all returns filed, for an average of \$789, up \$28 from the 1982 average. Estimate tax payments were reported on one million returns of typically higher-income individuals representing 10 percent of all returns, with an average payment of \$2,165, up \$45 from 1982.

Refunds were issued to seven million taxpayers, amounting to \$2 billion. Another 300,000 taxpayers elected to apply their overpayment to their 1984 tax liability. Overpayments are the result of various factors, such as tax credits, understating of deductions for withholding purposes, and the refundable nature of the renter's credit when it exceeds the tax liability.

## PREFERENCE INCOME TAX

In addition to the regular tax, California imposes a tax on certain income sources called "tax preferences." The preference tax is an additional tax on taxpayers who benefit substantially from various forms of tax-free income or deductions under the regular income tax rules. The tax is sometimes called a "minimum tax," because it often applies to taxpayers who pay little or no tax under regular rules.

Items that are subject to preference tax are excess itemized deductions (certain deductions which exceed 60 percent of adjusted gross income), accelerated depreciation on real and personal property depreciation, excess intangible drilling costs, excess farm losses, and other various excess deductions.

Not all preference income is subject to tax. An exemption of \$4,000 is allowed for a single person or joint custody head of household, and \$8,000 is allowed for a married couple, surviving spouse, or head of household.

The amount of preference tax paid in 1983 was \$298 million. This tax, averaging \$1,542, was paid by 194,000 taxpayers.

## INCOME AVERAGING

Since 1964, California law has provided tax relief similar to federal law for those taxpayers whose incomes have increased dramatically over prior years. Generally, taxpayers can benefit from income averaging and pay less tax for the current year when their current taxable income is more than one-third greater than their average taxable income for the preceding four years.

**Personal Income Tax  
INCOME AVERAGING  
10-Year Comparison by Income Years  
1974-1983 Income Years**

Income Year	Number of Returns	Total Tax Savings	Average Savings	Percent Change in Number of Returns
1974	173,698	30,906,613	176	+41.1
1975	208,358	32,648,754	157	+18.6
1976	275,253	46,645,304	169	+32.1
1977	355,858	70,601,129	199	+29.3
1978	390,271	89,601,142	193	+1.2
1979	448,268	87,805,271	196	+24.4
1980	530,646	96,577,653	182	+18.4
1981	629,737	99,317,718	158	+18.6
1982	551,781	93,256,098	169	-6.1
1983	522,492	111,592,142	213	-5.3

This tax benefit was reported on 522,000 returns in 1983, a decline of five percent from the number who averaged in 1982.

## ENERGY CREDITS

California has had a solar energy tax credit since the 1976 taxable year. The credit was originally 10 percent of the cost of qualifying systems. The credit on residential property was increased to 55 percent of cost, with a maximum of \$3,000 beginning in 1977. Credit reductions were made for recreation and therapeutic water heating systems beginning with installations in 1981. For nonresidential property where the cost exceeds \$12,000, the credit is 25 percent of cost without limitation. The state credit must be reduced by any federal credit which the taxpayer is entitled to claim.



**Personal Income Tax  
SOLAR AND ENERGY  
CONSERVATION CREDIT  
1976-1983 Income Years**

Income Year	Solar		Energy Conservation	
	Number of Returns	Credit <sup>1</sup> Claimed	Number of Returns	Credit <sup>1</sup> Claimed
1976	5,434	\$633,593	-	-
1977	13,462	7,755,650	-	-
1978	28,520	16,380,573	-	-
1979	57,508	33,724,464	-	-
1980	101,358	57,533,919	-	-
1981	91,584	45,259,920	217,891 <sup>2</sup>	\$37,592,952
1982	80,135	56,084,087	238,353	46,520,674
1983	83,015	72,950,099	198,892	38,780,328

<sup>1</sup> Before audits and includes credit carried over from previous years; consequently, it is not comparable to other published tables.

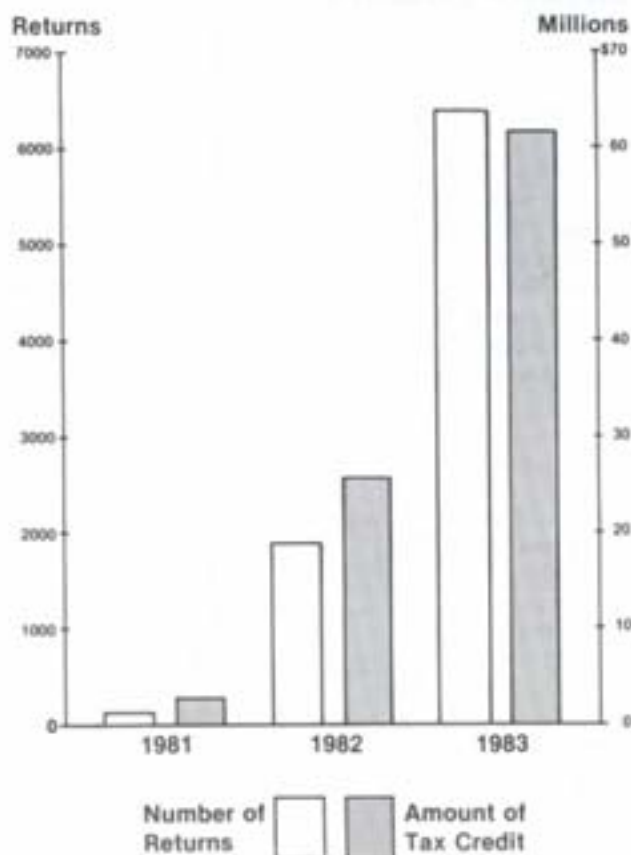
<sup>2</sup> The first year of Energy Conservation Tax Credit.

Solar credits were claimed on 83,000 returns, amounting to \$73 million in tax savings for the 1983 taxable year. The average credit was \$879, which was up 25 percent from 1982. The major factor attributing to the growth in the amount of solar credit claimed is the increase in windmill credits, as indicated on the bar chart.

The state allowed another energy-related credit to be taken beginning with the 1981 taxable year. This energy conservation credit on residential property is 40 percent of the cost of various energy conservation measures not associated with a solar energy system up to a maximum credit of \$1,500. For nonresidential property where the cost exceeds \$6,000, the credit is 25 percent of cost, with no maximum. The state credit must be reduced by any federal credit that applies.

The number of energy credits claimed decreased by 17 percent from 1982, to 199,000 claims. The total amount of these claims was \$38.8 million, for an average of \$195.

**Windmill Solar Tax Credit  
3-Year Comparison  
By Number of Returns & Amount of Tax Credit**



**1983 INCOME YEAR  
MEDIAN ADJUSTED GROSS  
INCOME OF JOINT RETURNS  
BY COUNTY**



## COUNTY DATA

The statewide median income for married taxpayers was \$28,308 in 1983, an increase of five percent over 1982. The graph of California shows how the counties compared within four broad income levels. As expected, the major urban counties tend to have the highest median incomes, while the more sparsely-populated rural counties tend to have the lowest median incomes. Table 6 in the Statistical Appendix provides the relative ranking of each of the 58 counties. Marin County continues to have the highest median income, with \$39,904 in 1983, while Imperial County continues with the lowest of \$15,776.

## HIGH-INCOME TAX RETURNS

Section 19289.5 of the Revenue and Taxation Code requires the annual publication of a report of high-income Californians who pay no California income tax and the relative importance of various tax provisions in permitting these persons to eliminate tax liability.

Statistical data were taken from a random sample of 1983 personal income tax returns as originally filed. The sample is designed on the basis of income levels generally with a higher sample ratio applied to returns with higher incomes, reaching 100 percent for those taxpayers with adjusted gross incomes of \$200,000 or more. Changes made to these returns since they were filed or which are likely to be made as a result of amendment or audit are not reflected.

Descriptive tables are provided in the Statistical Appendix (Table 8) and are based on four measures of income:

1. Adjusted gross income is an income tax measurement of income and includes most sources of gross income reduced by certain adjustments and exclusions.
2. Expanded income is a refinement of adjusted gross income which includes sheltered capital gains and other tax preference items and excludes personal investment expenses to the extent they do not exceed investment income. As a measure for "personal investment expenses," we have used reported interest expense deductions excluding home mortgage interest. This approach misses investment expenses on some returns that are grouped together and reported as "miscellaneous deductions." Investment income was assumed to equal the sum of dividends, interest, capital gains, and other preference income. Inasmuch as the high-income report is to be tabulated on the basis of a measure that closely approximates economic, "net worth" income but is limited to data available on tax returns, the expanded income measure is used.

3. Adjusted gross income plus tax preference income.
4. Adjusted gross income less investment expenses.

The last two income concepts are provided to illustrate the separate effects of each factor on expanded income.

### High-Income Returns WITH EXPANDED INCOME OVER \$200,000

Income Year	Total Returns	Nontaxed Returns
1977	9,914	2
1978	11,821	3
1979	20,476	3
1980	22,002	4
1981	24,560	20
1982	31,360	51
1983	39,100	84

There were 84 taxpayers with expanded incomes of over \$200,000 in 1983 who did not pay any California income tax out of 39,100 returns which met this income criteria. Almost 98 percent of those individuals with a tax liability had a California income tax amounting to \$6,000 or more. In total state income taxes paid by individuals with expanded incomes over \$200,000, the amount was \$1,572 million, for an average of \$40,215. The average income for these taxpayers was \$510,204, so that the average state tax was eight percent of their average income.

The solar tax credit was by far the largest single item that attributed to tax reductions for these taxpayers. Out of the 84 returns with no tax liability, a total of 65 returns had claimed windmills as a solar system tax credit. Interest expenses and casualty losses each accounted for the nontaxation of 11 additional taxpayers. Miscellaneous deductions and other state tax credits complete the reasons for nontaxation of one return each.



# BANK AND CORPORATION TAX



For the 1983 income year, over 337,000 banks and general corporations filed franchise tax returns and paid almost \$2.6 billion in self-assessed tax. This represented a three percent increase in returns filed and a 16.4 percent increase in tax over the prior year.

Tables appearing in the text and the statistical appendix are based on a stratified sample of corporate returns filed. The sample includes all large corporations (corporations with state net income greater than \$5 million and corporations which paid \$100,000 or more for combined personal property and business license taxes) and two percent of all other corporations. The sample for 1983 was drawn from 337,000 returns and consisted of 839 large corporations and 6,467 other corporations. The tables provide summary statistics for all corporations, including apportioning corporations (after expansion).

## HISTORY

Prior to 1910, state revenues were derived mainly from ad valorem tax on all taxable property within California. The adoption of a constitutional amendment in 1910 placed corporations in a separate class for tax purposes and provided that their franchises were to be taxed exclusively for state purposes.

The 1910 franchise tax was not measured by income. Banks were taxed under what was known as the "share-tax" method and general corporations were taxed on a percentage of the "actual cash value" of their franchise.

The 1910 franchise tax was criticized as arbitrary and difficult to anticipate and accrue. There also were serious doubts as to whether the method of taxing banks was constitutional. For these reasons, a special Tax Commission recommended in 1928 that the 1910

franchise tax be abandoned and a constitutional amendment be submitted to the people to permit a tax to be imposed on banks and general corporations "measured by net income." The people of California approved the amendment on November 6, 1928. The following year, the Legislature enacted the Bank and Corporation Franchise Tax Act of 1929.

At the time of its adoption in 1928, the constitutional amendment contained a four percent limit on the corporation tax rate and a provision that a tax could be imposed only by two-thirds vote of each house of the Legislature. The rate limit was subsequently removed, but the two-thirds vote requirement is still in effect, having been removed by Proposition 5 of 1976 but restored by Proposition 13 in June, 1978.

The Bank and Corporation Franchise Tax Act of 1929 resulted in an 83 percent decrease in the bank levy and a 24 percent increase in the tax on other corporations. Amendments designed to correct inequities in the original act were adopted in 1933. These amendments, together with the increase in rates and extensions to public utilities, provided the fundamentals of the Bank and Corporation Franchise Tax as it exists today.

California's franchise tax is paid in advance by banks and corporations for the privilege of doing business in the state during the ensuing year and is "measured by income." All income is taxed, including obligations as well as interest on state and municipal bonds. Corporations subject to the Franchise Tax Law pay a minimum tax of \$200.



Since the franchise tax is a privilege tax, it may be imposed only upon banks and corporations organized in California and upon out-of-state ("foreign") corporations doing business in the state. The tax is not imposed on foreign corporations not doing business in California, regardless of the extent of the corporation's interstate commerce activities.

In 1937, California enacted the Corporation Income Tax to remove the inequity in taxation of interstate corporations not taxable under the Bank and Corporation Franchise Tax. Since this is an income tax rather than a franchise tax, corporations subject to it are not required to pay a minimum tax nor are they required to include interest from United States obligations in their income.

When a corporation is engaged in business in more than one state (or country), the amount of income attributable to California must be determined to calculate the corporation's franchise tax liability. A statutory formula is used to apportion the business income, or "unitary income," of the corporation. The standard formula used to apportion "unitary" income is the arithmetic average of three ratios: the ratio of California sales to total sales; the ratio of California payroll to total payroll; and the ratio of California tangible property to total tangible property.

Nonbusiness income of multistate corporations is apportioned by situs. This means that all nonbusiness income of local corporations is subject to tax. For foreign corporations, none of the nonbusiness income is subject to tax.

## TAXATION OF CORPORATIONS

Corporations organized and operating within California and out-of-state corporations doing business in California pay a franchise tax. Other corporations deriving income from California sources but not sufficiently present to be classified as "doing business" in California pay the corporation income tax at the same tax rate.

The State Legislature, through AB 66 (Stats. 1979, Ch. 1150), provided for possible reductions to the existing 9.6 percent tax rate based on the level of fiscal-year bank and corporation net cash collections. This provision followed the repeal of the business inventory tax in 1979 as a concession to corporations in the event that a significant increase in franchise tax revenues resulted from the elimination of the inventory tax. However, net cash collections for 1981-1982 continued for a third year to be below the \$2.95 billion necessary for a 1983 rate reduction.

The tax rate is applied against net income earned in or attributable to California. Corporations subject to the income tax are not required to pay a minimum

tax nor are they subject to tax on interest from obligations of the United States, the State of California, or its political subdivisions. Financial corporations paid an additional tax of 1.33 percent of their income to make up for the fact that they receive exemptions from certain local levies not available to other corporations.

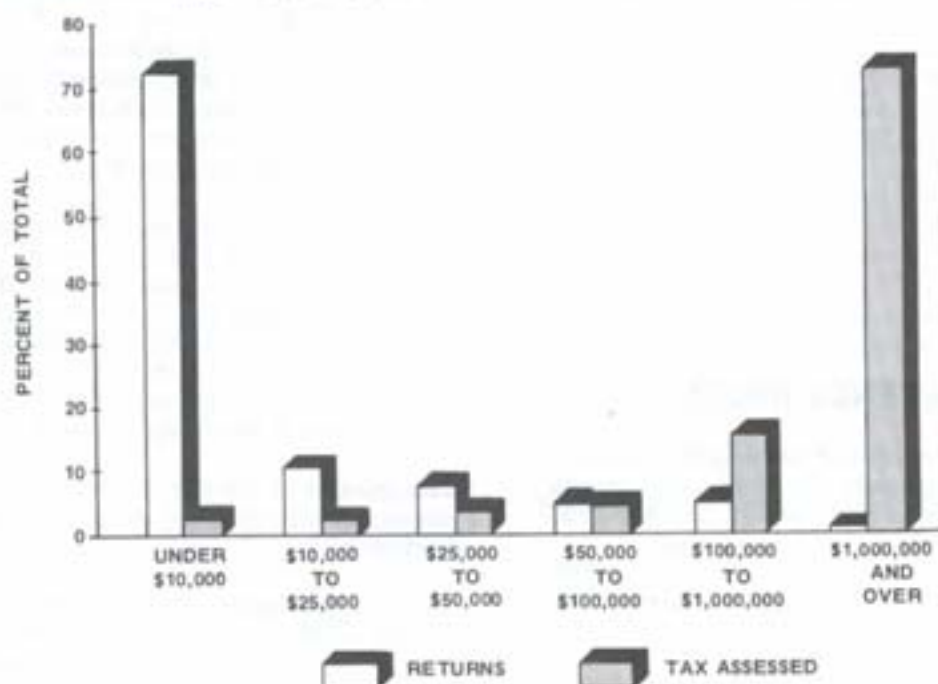
Income attributable to California refers to situations where a corporation is doing business both within and without the state and operations outside are closely integrated or "unitary" with that business activity within the State. This connection can take several forms which convey a high degree of interdependence between operations, such as centralized decisionmaking, purchasing, selling, accounting, and financing. In such cases, California's share of worldwide operations is determined by an apportionment formula; i.e., the arithmetic average of the ratios of California sales to total unitary sales; California payrolls to total unitary payroll; and California property to total unitary property.

A corporation, though owned and controlled by individuals, is a separate entity for tax purposes. Expenses incurred in the course of doing business which are attributable to California operations are deductible in determining state net income.

Corporations subject to the franchise tax are required to pay their tax on a current basis for the privilege of exercising their franchise to do business in California. They file declarations of estimated tax and pay the estimated tax in equal installments quarterly during the income year. These payments are due on the fifteenth day of the fourth, sixth, ninth, and twelfth months of the income year, with at least the \$200 minimum tax amount due with the first installment.

Certain incorporated organizations are exempt from the corporate tax. These exempt corporations are organized and operated for nonprofit purposes under specific sections of the law. They include fraternal societies, churches, charitable and educational organizations, civic leagues, social clubs, and others.

### DISTRIBUTION OF FRANCHISE TAX RETURNS AND TAX ASSESSED BY INCOME LEVELS



### RETURNS FILED

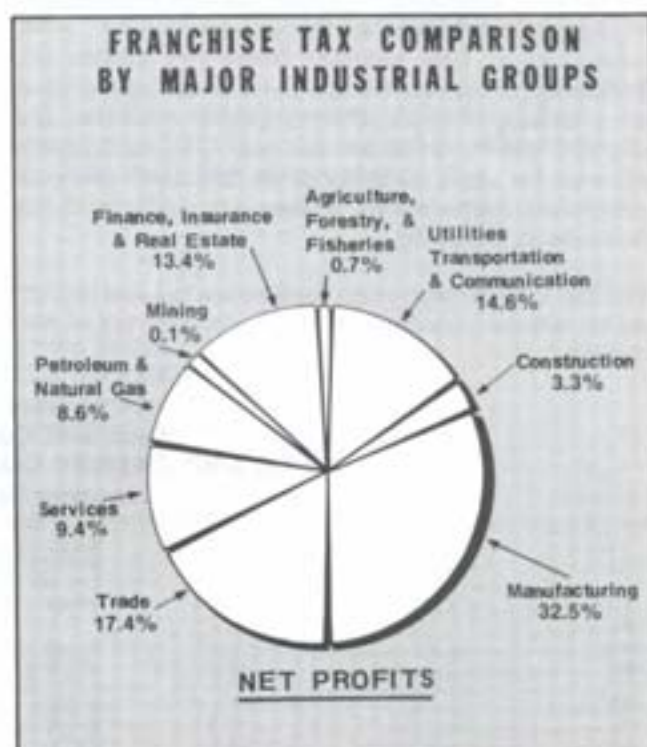
Of the 337,000 returns filed for calendar and fiscal years ending in 1983, only 0.7 percent had state net incomes exceeding \$1 million; but these corporations accounted for 72.4 percent of the total tax paid. The degree of concentration of corporate income among relatively few corporations can be seen in the graph of distribution by state net income levels. Corporations with less than \$25,000 in state net income comprised 82.6 percent of all returns filed but accounted for only 4.6 percent of total taxes paid.

In terms of tax returns filed by industry, service industries accounted for 40 percent of net income returns filed; trade, 23.6 percent; and finance, insurance, and real estate, 14.3 percent. The remaining industries accounted for 22.1 percent.

### NET PROFITS

For corporations reporting net income, total profits increased by 16.7 percent, from \$22.8 billion in 1982 to \$26.6 billion for 1983. For corporations reporting losses, total losses for 1983 were \$10.1 billion.

Most of the profit of the nine major industrial groups shown on the table was attributed to manufacturing, which accounted for 32.5 percent of all net profits. Finance, insurance, and real estate net profits showed the highest increase over 1982, from 10.6 percent to 13.5 percent of net income returns.





## PROFESSIONAL CORPORATIONS

The Moscone-Knox Professional Corporation Act, enacted in 1968, allows physicians, lawyers, and dentists to form professional corporations in California. Subsequent amendments expanded coverage to include psychologists, physical therapists, accountants, optometrists, and other licensed professional groups.

The numerous tax and nontax advantages of incorporating are reflected in the rapid growth of professional corporations since 1968. Advantageous corporate features include limited liability, tax deductions for the cost of insurance plans, contributions to pension plans, and profit-sharing funds.

## TAX ON PREFERENCE INCOME

Preference income consists of business deductions in excess of specified amounts. The Bank and Corporation Tax Law provides for a preference tax of 2.5 percent on the following items of income:

- Accelerated depreciation of real property, to the extent it exceeds depreciation allowable for the year under the straightline method.
- Excess deductions for bad debt reserves consisting of additions to reserves for bad debts in excess of loss experience.
- Percentage depletion in excess of the adjusted cost (before depletion) of the resource-producing property at the end of the year.

Before application of the 2.5 percent tax rate, preference income is reduced by a \$30,000 exclusion and any net loss incurred for the year. The exclusion is allowed for each member of an affiliated group of controlled corporations if they are actively doing business in the state.

For the 1983 income year, preference tax was reported on 490 corporation returns, for a total tax of \$3.3 million.

## SOLAR ENERGY TAX CREDIT

Since 1976, California law has allowed a tax credit for the cost of solar energy systems. The provisions for this tax credit apply to individuals as well as corporations, except the latter cannot apply the credit against the minimum franchise tax or any preference tax liability. Any unused tax credit can be carried over to the subsequent year.

For the 1983 income year, 175 corporations reported 1,784 credits, for a total tax savings of \$8.5 million. This represents a 30.5 percent decrease in the number of corporations and a 34.5 percent decrease in the number of credits claimed over the prior year. The total tax savings increased by 10.7 percent, which was attributed to the larger size of credits claimed due to the increase of windmill installations.

The amount of the credit and the conditions for its allowance are explained in the Personal Income Tax Section.

As under the Personal Income Tax Law, corporations are also allowed a credit for the cost of energy conservation measures not applied in conjunction with a solar energy system. In the second year of the credit, 1983, a total of 234 corporations claimed 1,548 conservation credits, for a total tax savings of \$3.1 million.

### Bank and Corporation Taxes SOLAR AND ENERGY CONSERVATION TAX CREDITS Income Years 1976-1983

Income Year	Solar			Energy Conservation		
	No. of Corps.	Total Credits	Credit	No. of Corps.	Total Credits	Credit
1976	5	5	\$2,360	-	-	-
1977	36	36	96,787	-	-	-
1978	49	51	224,884	-	-	-
1979	157	433	789,120	-	-	-
1980	192	1,267	2,581,826	-	-	-
1981	242	2,711	3,254,403	233*	389	\$3,503,680
1982	252	2,724	7,705,491	333	2,244	12,621,015
1983	175	1,784	8,529,914	234	1,548	3,071,504

\* The first year of Energy Conservation Tax Credit

**Bank and Corporation Taxes  
SUMMARY STATISTICS  
1983 Income Year**

	Amount (000)
Gross Receipts	\$3,016,792,852
Less: Cost of Goods Sold	-2,054,490,878
Gross Profit	\$962,301,974
Other Income	+299,885,962
Gross Income	\$1,232,187,936
Deductions	-1,104,969,141
Net Income (Before State Adjustments)	\$127,218,795
State Adjustments	
Additions	+50,029,552
Deductions	-40,509,073
Net Income (after State Adjustments)	\$136,739,272
State Net Income (Less Deficit)	
Nonallocating	\$1,796,113
Allocating	14,699,146
Total State Net Income	\$16,495,259
State Tax	\$2,607,781
Additional Tax for Preference Income	+3,579
Tax Credits	-23,424
Net State Tax	\$2,587,936

**Bank and Corporation Taxes  
DEDUCTIONS BY TYPE  
1983 Income Year**

	Number	Amount (000)
Compensation of Officers	197,205	\$24,792,025
Salaries and Wages	184,328	202,102,968
Repairs	158,527	46,557,268
Bad Debts	69,585	11,719,510
Rents	204,877	45,980,335
Taxes	292,744	83,331,323
Interest	200,689	142,282,784
Contributions	64,763	2,075,641
Amortization	38,605	5,306,325
Depreciation	245,252	122,434,814
Depletion	3,648	5,812,167
Advertising	137,405	40,292,947
Pension and Profit-sharing Plans	75,534	36,120,628
Employee benefit plans	74,710	28,876,265
Other deductions	302,834	307,312,440
Total deductions	308,404	\$1,104,969,141

**INCOME AND DEDUCTIONS**

Based on the sample, corporations reported \$1.2 trillion in gross income for 1983. This amount is a combination of gross receipts (\$3.0 trillion) less cost of goods sold (\$2.1 trillion), plus other income. Other income totaled \$269.9 billion and consisted of dividends, interest, rents, royalties, capital gains, and miscellaneous sources.

Total corporate deductions were over \$1.1 trillion in 1983. The largest single expense was for salaries and wages followed by interest expenses. The large "other deductions" category included administrative and selling expenses; bonuses and commissions, freight and delivery expenses; sales discounts; travel and entertainment expenses; unrealized profit on current-year installment sales; and some losses resulting from theft, fire, storm, etc.

**Bank and Corporation Taxes  
SOURCES OF GROSS INCOME  
1982 and 1983 Income Years**

	1982 Income Year		1983 Income Year		Percent Change in Amount
	Returns	Amount (000)	Returns	Amount (000)	
Gross Receipts	250,953	\$2,610,122,492	260,746	\$3,016,792,852	+15.6
Less: Cost of Goods Sold	150,870	-1,778,535,190	154,335	-2,054,490,878	+15.5
Gross Profit	250,953	\$831,587,302	260,746	\$962,301,974	+15.7
Dividends	21,456	\$36,490,456	23,573	\$48,509,437	+32.9
Interest	173,003	103,899,756	183,719	107,478,816	+3.4
Gross Rents	32,943	23,169,299	28,254	30,173,616	+30.2
Gross Royalties	4,494	6,966,130	4,549	5,655,465	-17.6
Net Capital Gains	25,082	9,921,695	27,331	9,514,595	-4.1
Ordinary Gain (Loss)	43,249	1,113,202	45,043	2,788,348	+150.5
Other Income	110,091	62,862,635	118,561	65,763,585	+4.6
Total Gross Income	266,564	\$1,075,910,675	268,944	\$1,232,187,936	+14.5



Total state net income (total of net profits less net losses reported) was \$16.5 billion, for a total tax assessed of \$2.6 billion.

Corporations report income sources and deductions on the basis of federal law. However, certain adjustments must be made to reflect differences between the tax laws. Typical adjustments include the deletion of the federal deduction for taxes on or measured by profits, the inclusion of interest received on government obligations, and the exclusion of inter-company dividend payments as income for unitary companies.

**Bank and Corporation Taxes  
APPORTIONMENT OF STATE NET INCOME  
1983 Income Year**

	Number	Amount (000)
Net Income (after state adjustments)	16,252	\$134,512,716
Nonbusiness income (or losses)		
Dividends	1,462	\$7,079,852
Interest	4,333	2,851,882
Property rental income (or loss)	1,007	197,470
Royalties	356	283,997
Gain (or loss) from sale of assets	1,965	1,429,964
Partnership income (or loss)	661	1,728,776
Miscellaneous income	1,461	9,385,809
Total nonbusiness deductions	5,999	\$22,957,750
Balance of net income	16,252	\$111,554,966
Plus interest offset	3,915	4,625,730
Total business income	16,252	\$116,180,696
Apportioned business attributable to California	16,252	\$13,569,459
Nonbusiness income (or loss) wholly attributable to California		
Dividends	319	\$131,965
Interest	1,081	99,165
Property rental income (or loss)	255	10,209
Royalties	120	2,393
Gain (or loss) from sale of assets	679	141,149
Partnership income (or loss)	283	-32,014
Miscellaneous income (or loss)	830	909,289
Total *	15,888	\$14,831,515
Minus interest offset	1,148	162,301
Balance of net income	16,252	\$14,669,214
Contribution adjustment	2,421	19,832
Total state net income (after apportionment)	16,252	\$14,689,146

\* Includes apportioned business attributable to California

## APPORTIONMENT OF INCOME

In cases where a corporation is engaged in a unitary business within and outside the state, it is required to complete Schedule R, Schedule of Apportionment and Allocation of Income. "Nonbusiness" adjustments represent transactions not normally considered an integral part of the regular business operation and, thus, are allocated entirely to the state of commercial domicile or situs. The sum of the items of nonbusiness income completely allocable to California, plus the amount of business income attributable to California by the apportionment formula, constitute the amount of a corporation's entire net income subject to the tax. For 1983, there were 16,252 corporations with multistate and/or multinational activity which were responsible for \$14.7 billion in state net income.

The three-factor apportionment formula is used only to compute a percentage, which is then applied to the total business income to determine the portion taxable in California. For each factor (sales, payroll, and property), the total within and outside the state is calculated. The composite average constitutes the apportionment factor.

California property totaled \$522 billion for all apportioning corporations, representing 14.2 percent of worldwide property; salaries and wages were \$72 billion, 11.7 percent of worldwide salaries; and sales amounted to \$358 billion, 11 percent of worldwide sales. The net effect of these three factors for corporations doing business in California and elsewhere of a unitary nature was to apportion, on the average, around 12.3 percent of worldwide unitary income to California.

**Bank and Corporation Taxes  
APPORTIONMENT FORMULA  
1983 Income Year**

	Number	Amount (000)
Total Property Values:		
Within and Without the State	15,680	\$3,071,894,878
Within the State	13,752	521,566,568
Statewide Average	-	14.2%
Total Wages and Salaries		
Within and Without the State	15,472	614,822,575
Within the State	13,024	72,233,258
Statewide Average	-	11.7%
Total Sales		
Within and Without the State	16,200	3,254,542,142
Within the State	15,003	358,344,412
Statewide Average	-	11.0%

# HOMEOWNER AND RENTER ASSISTANCE

California has provided property tax relief to senior citizens in the form of property tax assistance since 1968. Legislation effective for the 1972 program reduced the requirement from the original age limit of 65 years or older to 62 years or older. This program was extended to renters in 1977, based on a property tax equivalent amount presumed to be paid by renters. Beginning in 1979, eligibility for totally disabled homeowners and renters, irrespective of age, was added to the program.

Assistance represents partial reimbursement of local property taxes on personal residences paid directly by homeowners and indirectly by renters the previous fiscal year. For renters, a \$250 property tax is assumed. To be eligible for assistance, the claimant's household income from all sources for the prior calendar year cannot exceed a maximum income amount which is currently \$12,000.

Relief for both homeowners and renters is based on applying a certain percentage to the property tax amount. This percentage varies inversely with income levels, ranging from four percent to 96 percent.

The income measurement used is household income which corresponds to adjusted gross income for tax purposes but is increased for such nontaxable sources as social security, cash public assistance, pensions and annuities (not otherwise taxable), unemployment insurance, tax-exempt interest, life insurance proceeds, gifts in excess of \$300, and worker's compensation.



As an alternative for senior citizen homeowners, property taxes can be postponed under the Senior Citizens Property Tax Postponement Program. Homeowners 62 years of age or older can defer payment of all or a portion of the property taxes on their residences. The state, which reimburses local governments, puts a lien on the property to assure that the taxes and seven percent interest are eventually paid by the homeowner when the property is transferred. This program is administered by the State Controller.

## HRA PROGRAM SUMMARY

The filing period for assistance is from May 16 of the fiscal year for which assistance is claimed through August 31 of the subsequent fiscal year. The Franchise Tax Board may accept claims through June 30 of the fiscal year following that for which assistance is claimed.

During 1984, there were 324,975 qualified homeowners and renters who received \$40.1 million in residential property tax assistance under the Homeowner and Renter Assistance Program. For 1983, the corresponding statistics show that 351,840 claimants received \$44.2 million in assistance payments. The average assistance payment for 1984 was \$123, versus \$126 for 1983. This decline is primarily because the household income brackets established for relief purposes are not indexed for the effects of inflation. Therefore, as incomes of claimants rise with the general price level, many receive reduced assistance payments and others no longer qualify for the program.

### HOMEOWNER—RENTER ASSISTANCE 1984 CLAIMS

	Number of Claimants	Household Income (Thousands)	Average Household Income	Total Assistance Paid (Thousands)	Average Assistance	Total Property Taxes (Thousands)	Average Property Taxes
<b>Homeowners</b>							
Senior Citizens *	77,831	\$557,177	\$7,139	\$7,045	\$91	\$21,109	\$271
Disabled	5,170	33,220	6,426	623	120	1,535	297
Subtotal	83,001	\$590,397	\$7,113	\$7,668	\$92	\$22,644	\$273
<b>Renters</b>							
Senior Citizens *	173,649	\$1,095,321	\$6,308	\$22,433	\$129	\$43,412**	\$250
Disabled	68,325	393,194	5,755	9,964	146	17,081**	250
Subtotal	241,974	\$1,488,515	\$6,152	\$32,397	\$134	\$60,493**	N/A
<b>GRAND TOTAL</b>	324,975	\$2,078,912	\$6,397	\$40,065	\$123	\$83,137**	N/A

\* Age 62 or older

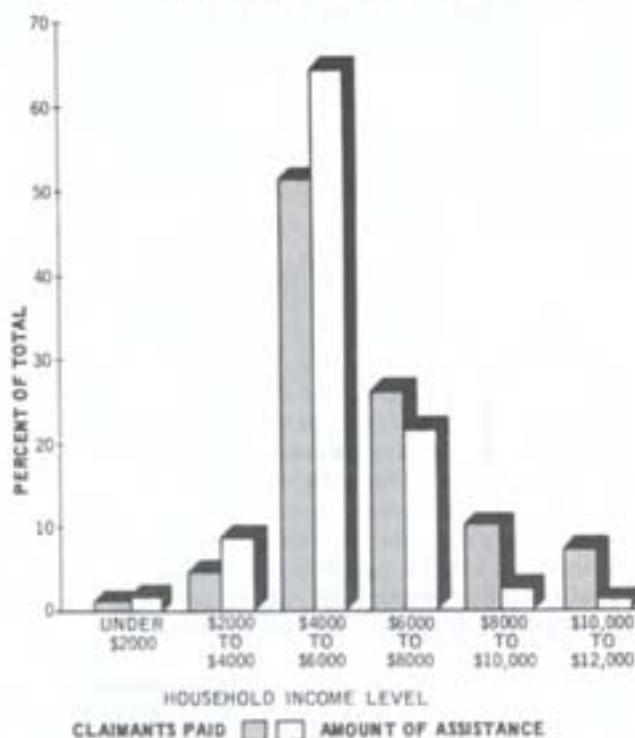
\*\* \$250 Renter Statutory Property Tax Equivalent

N/A—Not applicable

The table showing the breakdown of homeowner and renter claimants shows the relative number of renter versus homeowner participants in the program. Renters make up 74.5 percent of total claimants under the program and account for 81 percent of total assistance paid. Average assistance for renter claimants was \$134 compared to average assistance for homeowners of \$92. This larger average assistance for renters reflects generally lower income levels and resulting higher relief percentages against the property tax compared to homeowners. The average household income of renters was \$6,152 compared to \$7,113 for homeowners.

The graph on assistance by household income highlights the distribution of total assistance payments and claimants by income categories. Claimants in the \$4,000–\$6,000 income class, which comprised 51.2 percent of all claimants, received the bulk of assistance—64.6 percent.

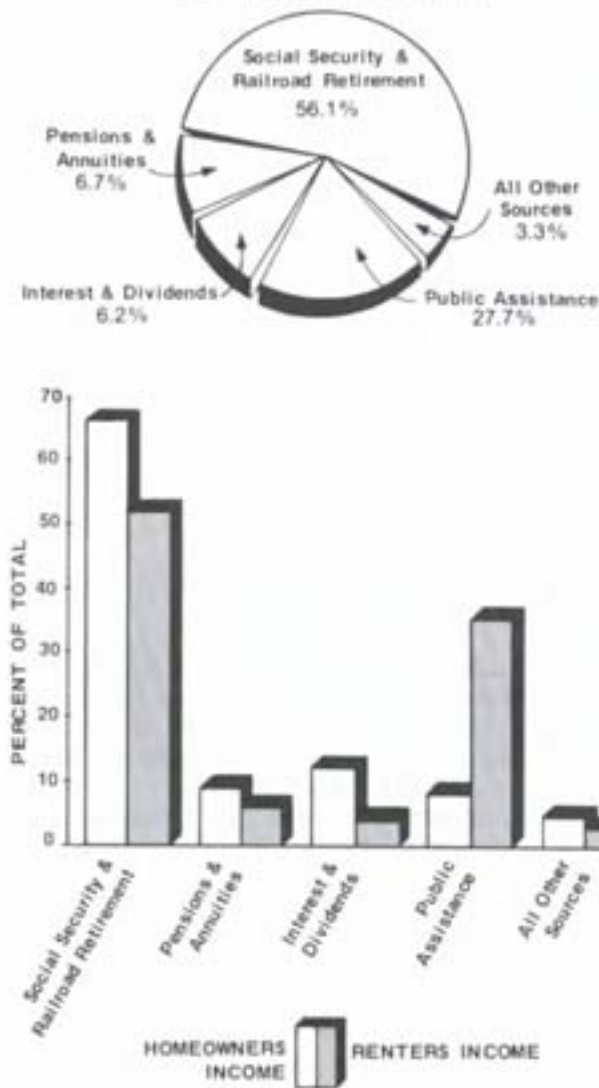
### HOMEOWNERS' AND RENTERS' ASSISTANCE BY HOUSEHOLD INCOME



The diagrams on major sources of income of claimants show that 56.1 percent of all household income reported for the 1984 income year was social security and railroad retirement income. Public assistance accounted for 27.7 percent; interest and dividends, 6.2 percent; and pensions and annuities, 6.7 percent.



# **TOTAL HOUSEHOLD INCOME OF HOMEOWNER & RENTER CLAIMANTS BY MAJOR SOURCE**



## **HOMEOWNERS**

Total assistance for homeowners in 1984 decreased 13.3 percent, from the prior year's \$8.8 million to \$7.7 million. Claimants dropped 14.1 percent, from 96,653 in 1983 to 83,001 in 1984. The average assistance for 1984 was unchanged from the \$92 of the preceding year. This decline in claimants is primarily attributed to inflation of incomes over the fixed \$12,000 maximum income limitation, resulting in removing the individuals from the program.

The table on claimants by amount of assistance reveals that 63 percent of all claimants received less than \$100, and 89.3 percent received less than \$200. Fewer than two percent received assistance exceeding \$300. Homeowners with household incomes below \$3,000 received the highest relief percentage—96 percent. This percentage is applied to the property tax, based upon the first \$34,000 of full value.

The percentage declines as incomes rise, with the highest income bracket, \$11,501 to \$12,000, receiving only four percent of the tax.

**Homeowner Claimants by Amount of Assistance  
1983 and 1984 Calendar Years**

Amount of Assistance	1983 Number of Claimants	1984		
		Number of Claimants	Percent of Total	Percent Change
\$5 to 100	61,418	52,277	63.0	-14.9
100 to 200	24,725	21,541	26.3	-11.7
200 to 300	8,483	7,222	8.7	-14.9
300 to 400	1,777	1,499	1.8	-16.2
400 to 500	179	124	.1	-30.7
500 to 600	35	29	-	-17.1
600 to 700	10	10	-	0
700 and over	26	9	-	-65.4
TOTALS	96,653	83,001	100.0	-14.1

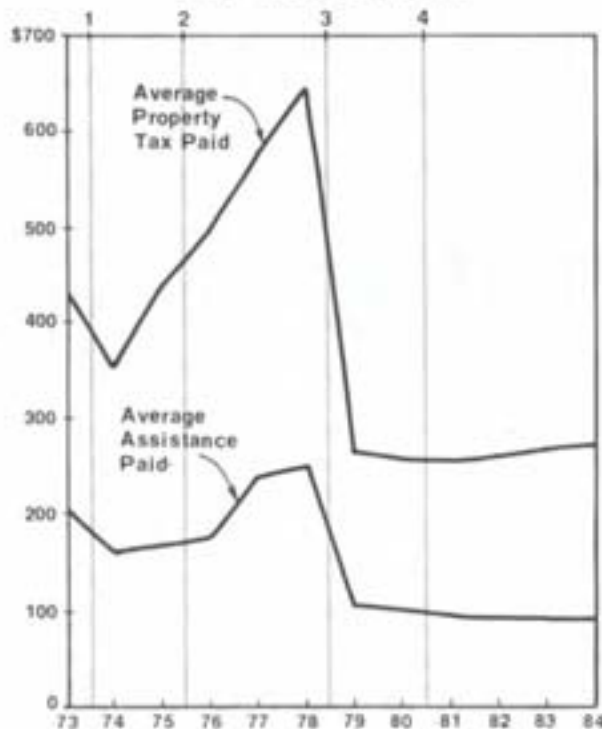
- = Less than .05 percent



**Homeowner Assistance Paid by Income Class  
1983 and 1984 Calendar Years**

Household Income Class	1983 Amount of Assistance	1984		
		Number of Claimants	Amount of Assistance	Percent Change
Less than \$1,000	\$51,451	200	\$53,660	4.2
\$1,000 to 2,000	64,530	250	59,288	-8.1
2,000 to 3,000	230,154	863	192,283	-16.5
3,000 to 4,000	587,126	2,265	439,092	-21.8
4,000 to 5,000	1,254,514	5,548	990,032	-21.1
5,000 to 6,000	3,651,186	24,163	3,146,246	-13.8
6,000 to 7,000	1,263,315	12,947	1,271,807	-1.5
7,000 to 8,000	770,425	10,072	695,342	-9.7
8,000 to 9,000	407,810	8,646	355,797	-12.8
9,000 to 10,000	219,669	7,350	173,607	-21.0
10,000 to 11,000	155,526	7,292	126,433	-18.7
11,000 to 12,000	60,203	3,405	44,535	-26.0
TOTALS	\$5,845,509	83,001	\$7,668,142	-13.3

**COMPARISON OF PROPERTY TAX  
AND ASSISTANCE TRENDS  
FOR HOMEOWNERS**



- 1/ Allowable household income increased from \$3,350 to \$10,000.
- 2/ Homeowner's property tax exemption increased from \$750 to \$1,750.
- 3/ Allowable household income increased from \$10,000 to \$12,000.
- 4/ First year of claims under Article XIII A of the State Constitution limiting property taxes to 1% of fair market value.

**RENTERS**

Assistance for renters, who pay property taxes indirectly through their rent payments, is based on a percentage of an assumed property tax equivalent of \$250, the exact percentage varying inversely with household income levels. The maximum income for assistance is \$12,000. For the 1984 year, there were 241,974 renter claimants. Assistance payments made by the state totaled \$32.4 million. The average amount of assistance was \$134. The relief percentages for individual assistance was scaled on the basis of household income level by the same gradients as that for homeowners. Claimants who rent their residence for less than the entire calendar year are required to prorate for assistance purposes.

**Comparison of Renter Claimants by Calendar Years  
1977-1984 Calendar Years**

Calendar Year	Number of Claimants Paid	Total Household Income	Amount of Assistance	
			Total	Average
1977	90,405	\$315,103,519	\$6,762,803	\$75
1978	78,672	284,735,734	5,239,948	67
1979 *	261,449	1,306,548,302	44,795,652	171
1980	288,722	1,504,574,372	48,188,422	167
1981	290,799	1,626,981,425	45,328,102	156
1982	281,382	1,644,192,035	41,397,073	147
1983	255,187	1,544,444,929	35,351,121	139
1984	241,974	1,488,514,976	32,397,065	134

\* Legislation (AB 3802, Chapter 569, 1977-78 R.S.) increased the maximum household income limitation from \$5,000 to \$12,000 and the assumed property tax from \$220 to \$250.

The table on renter claimants by calendar year shows that the level of assistance increased dramatically due to legislation. First, effective with 1979 claimants, legislation (1) increased the maximum

household limitation from \$5,000 to \$12,000; (2) raised the assumed property tax payment from \$220 to \$250; and (3) extended the program to the blind or totally disabled, regardless of age.

**Renter Assistance Paid  
by Income Class  
1983 and 1984 Calendar Years**

Household Income Class	1983 Amount of Assistance	1984		
		Number of Claimants	Amount of Assistance	Percent Change
Less than \$1,000	\$131,181	576	\$132,221	+0.8
\$1,000 to 2,000	362,263	1,594	358,141	-1.1
2,000 to 3,000	1,343,163	5,245	1,222,484	-9.0
3,000 to 4,000	1,667,510	7,069	1,550,459	-8.7
4,000 to 5,000	3,799,110	15,660	3,071,356	-19.2
5,000 to 6,000	21,394,754	120,895	18,672,251	-12.7
6,000 to 7,000	4,836,266	48,132	5,679,477	17.4
7,000 to 8,000	902,070	13,686	974,174	1.3
8,000 to 9,000	415,662	9,571	386,236	-7.1
9,000 to 10,000	208,903	7,171	162,252	-22.3
10,000 to 11,000	158,877	9,297	152,492	-4.0
11,000 to 12,000	41,359	3,078	35,522	-14.1
TOTALS	\$35,351,121	241,974	\$32,397,065	-8.4

The number of claimants decreased slightly over 1983, with inflation-induced higher household incomes contributing to a drop in average and total assistance paid. The table on renter assistance by in-

come class conveys the general trend from lower income levels to higher, resulting in an overall reduction in total assistance for 1984 of 8.4 percent.





# LEGISLATION AND REGULATIONS

Significant legislation enacted in 1984 affecting the various laws administered by the department included:

## Bank and Financial Tax

**SB 2083:** (Ch. 1359)

Provides procedures for Franchise Tax Board to follow for handling a proposed deficiency assessment against a financial corporation if that corporation has claimed an offset for taxes imposed by a charter city. This procedure is in recognition of the pending litigation on the right of charter cities to impose business license taxes on financial corporations within their jurisdictions.

## Commodities

**AB 1428:** (Ch. 38)

Provides the taxpayer with a choice of when commodities would be recognized as income, under both the Personal Income Tax and Bank and Corporation Tax Laws. The taxpayer can elect, for the 1983 crop year only, to defer the recognition of income until the year the commodities are sold, exchanged, or otherwise disposed of. The election is made by reporting or not reporting the income in the year the commodity is received. The election is irrevocable after June 30, 1984.

## Conformity

**AB 2215:** (Ch. 1458)

Conforms state law to selected 1983 federal changes.



## Contributions

**SB 1965:** (Ch.1708)

Changes the sunset date for the special deduction allowed for donations of agricultural products by individuals and corporations from January 1, 1985 to January 1, 1987.

## Employment and Economic Incentive Act

**AB 514:** (Ch. 44)

Establishes the Employment and Economic Incentive Act for the purpose of increasing private investment in economically distressed areas. The act provides that certain areas of the state shall be designated as targeted economic development and employment incentive development areas to receive special tax incentives and other assistance under both the Personal Income Tax and Bank and Corporation Tax Laws.

## Enterprise Zones

**AB 40:** (Ch. 45)

Authorized units of local government to propose the designation of depressed areas within their jurisdiction as enterprise zones. From the proposals submitted by local governments, the Department of Commerce would designate no more than ten enterprise zones statewide and no more than two zones would be high technology zones. Local laws controlling prices, wages, building codes, housing, and operating permits are ineffective within the zone. The designation is binding for 15 years.

To encourage private sector investment, various exemptions, credits, and deductions under the Personal Income Tax Law and the Bank and Corporation Tax Law are available to taxpayers who invest in or who develop or operate a development, project, trade, or business within an enterprise zone. Certain criteria would be used to evaluate the proposals and select the designated enterprise zones.

## **Exempt Income—Interest on Bonds**

### **AB 2363: (Ch. 1229)**

Makes various changes with respect to industrial development bonds used as a means of funding industrial parks by private enterprise. It provides specific criteria determining what interest income is exempt from state income tax within the meaning of the phrase "interest on bonds issued by this state or a local government in this state is exempt for taxes on income." California Constitution Article XIII, Sec. 26(b). It also provides for "flow-through" tax free treatment of interest from bonds held by certain diversified management companies (mutual funds) as interest exempt from state income tax by statute rather than the quoted provision in the Constitution.

## **Metal Finishers Pollution Control Credit**

### **SB 1772: (Ch. 1512)**

Reenacts the metal finishers pollution control credit in the Personal Income Tax Law. The reenacted provisions are the same as those formerly in the Personal Income Tax Law and currently in the Bank and Corporation Tax Law.

## **Military Personnel**

### **AB 2436: (Ch. 1467)**

Adds provisions to state law in conformity with federal law regarding forgiveness of certain state income tax liabilities for U.S. military or civilian employees who die as a result of injuries sustained outside the United States. The provision forgives any tax, penalties, and interest owed by a taxpayer who dies on or after December 31, 1979 as a result of terroristic or military action outside the United States. This forgiveness for state purposes applies only to taxable years beginning on or after January 1, 1984.

## **Miscellaneous**

### **AB 2487: (Ch. 645) Tax Tables**

Allows the prescription of personal income tax tables by the Franchise Tax Board rather than have them promulgated by regulation.

## **Rule of Res Judicata**

Modifies the rule of res judicata as it applies to state income taxes by providing that the Franchise Tax Board need assert as an affirmative defense only those tax liabilities of the taxpayer for the same taxable or income year which are reflected in a final notice, and that the taxpayer need not include in its main refund action a refund claim for overpayment which is the result of a nonfinalized federal audit.

## **Corporate Subsidiary Liquidation**

Provides that a corporate minority shareholder in a corporate subsidiary liquidation shall treat its share of tax on the sale of assets by the subsidiary as though it had been distributed to it in liquidation and paid by it as a tax.

## **Twelve Month Complete Liquidation Plan—LIFO/FIFO**

Provides that the distribution of last-in-first-out (LIFO) inventory under a twelve month complete liquidation plan results in recognition of ordinary income to the extent the inventory basis computed under the first-in-first-out (FIFO) method exceeds the basis computed under the LIFO method.

## **Inventory Valuation**

Provides that Franchise Tax Board permit the use of suitable published governmental indexes where a corporation elects to use the LIFO method of inventory valuation.

## **Statute of Limitations**

Provides the statute of limitations to be suspended where a corporation initiates a motion to quash a subpoena relating to criminal prosecution.

### **AB 3663: (Ch. 962)**

## **Expense Deductions**

Adds references to the sections of the Penal Code dealing with pimping, pandering, and the creation, sale, and distribution of pornography and includes those activities as income sources not allowed expense deductions when computing taxable income.

## **Appraising and Advertising Costs**

Makes the expenses of appraising and advertising the sale of property under levy an obligation of the taxpayer.



## Return Information

Allows a return or return information to be disclosed in a judicial or administrative proceeding pertaining to the administration of taxes if certain conditions are met.

## Public Inspection

Conforms state law to federal law to allow any letter or other document issued by the Franchise Tax Board, with respect to an application for exempt status, to be open for public inspection.

**SB 1379:** (Ch. 268)

## Energy Conservation Credit

Permits an energy conservation tax credit for the cost of measures and devices installed in existing dwellings which are approved and adopted as part of the operational California plan approved in 1983 and in effect until December 31, 1985.

## Information Exchange

Provides for the exchange of information between the State Department of Social Services and Franchise Tax Board for purposes of reporting to the Department of Social Services interest and dividend income received by applicants or recipients of public aid.

## Orders to Withhold

**AB 2280:** (Ch. 562)

Relieves a bank or savings and loan association from liability for withholding deposits, other credits, or personal property pursuant to an Order to Withhold Personal Income Tax from an account in the name of a third party or parties in cases where it is ultimately determined that the delinquent taxpayer had no interest in the account.

## Offsets of Refunds

**AB 2727:** (Ch. 1581)

Requires the Franchise Tax Board to develop an offset program, under the authority of the State Controller, that provides for multiple offsets with adjustable priorities and the ability to cross-match the liable person's social security number when a joint return is filed.

For a period of three years after the effective date of the offset program, the Controller will offset delinquent accounts against personal income tax refunds which have been certified by FTB in the priority of first, nonpayment of child support accounts; second,

benefit overpayment accounts administered by EDD; and third, any other offset accounts in the priority determined by the Controller.

## Penalty for Substantial Understatement of Liability

**SB 2224:** (Ch. 1565)

Amends the Bank and Corporation Tax Law to limit the assessment of the 10 percent penalty for the substantial understatement of a tax liability to cases where the understatement is attributable to a tax shelter whose principal purposes is tax avoidance or evasion.

## Renters' Credit

**SB 1400:** (Ch. 666)

Includes as a "qualified renter" an individual who is temporarily absent from the state on March 1 because of military service, but rents and lives in this state during 50 percent of the taxable year, including January 1 or December 31, and is a resident of this state.

However, those individuals who are absent under Permanent Change of Station (PCS) orders must prorate the credit.

## Repairing and Remodeling Expenses

**AB 2229:** (Ch. 853)

Extends indefinitely the deduction, under Personal Income Tax and Bank and Corporation Tax Laws, for the cost of repairing or remodeling qualified property or vehicles to accommodate handicapped or elderly persons or for the cost of installing emergency exit and safe area facilities in order to allow handicapped or elderly persons more effective and/or safe use of the property or vehicle.

## Residential Rental Property Depreciation

**SB 2198:** (Ch. 1699)

Allows certain residential rental property to be depreciated under the federal Accelerated Cost Recovery System. The residential rental property must be within California, construction of the property must commence on or after July 1, 1985, and before July 1, 1988, and 80 percent or more of the gross rental income from the property must come from the rental of dwelling units.



## Revivors of Corporations

### SB 1640: (Ch. 498)

Expands the number of individuals who are permitted to apply for the revivor of a suspended corporation to include an officer of the corporation and any other person who has a legitimate need and/or interest in the corporation's relief from suspension.

## Ridesharing Deduction and Credit

### SB 1940: (Ch. 1563)

Amends the deduction and tax credit for the costs of ridesharing programs for corporate and noncorporate taxpayers.

The credit is to be claimed in the year in which ridesharing vehicles are purchased and placed in service. The credit is recaptured if a vehicle is taken out of service with provisions for increasing the vehicles basis. The credit may be claimed on a leased or contracted vehicle.

Any employee compensation for ridesharing is excluded from gross income.

The Vehicle seating requirement is changed from 8 to 7 and the credit for allowed for transit passes or private third-party or employer sponsored vanpool, buspool and subscription taxicab is repealed.

## Small Business Stock

### AB 2476: (Ch. 1575)

Revises the definition of small business stock for purposes of recognition of gain or loss as it relates to the requirement that no more than 25 percent of the issuing corporation's gross receipts be derived from specified sources. Specifically, it excludes interest as one of those sources with respect to any issuing corporation's first four income years.

## Tax Exempt Revenue Bonds

### AB 1659: (Ch. 1550)

Enacts the Community Energy Authority Act and provides for the issuance of bonds by a Community Energy Authority to finance an energy project which, together with the interest thereon and income therefrom, are exempt from all taxes. The act also exempts property and projects of the energy authority from taxation.

This act makes operative Section 17141 of the Revenue and Taxation Code as added by SB 813 (Ch. 258, Stats. 1983) which provides that gross income does not include income derived from an obligation of a

Community Energy Authority established under the Government Code.

## Tax Exempt Status

### SB 1641: (Ch. 600)

Allows a suspended corporation which has been suspended for failure to pay, to amend its articles of incorporation in order to perfect its application for tax-exempt status.

Also allows a corporation which has been suspended for failure to file, to file an application for tax-exempt status.

## Tax Penalty Amnesty and Enforcement

### AB 3230: (Ch. 1490)

Requires the Franchise Tax Board (FTB) and the Board of Equalization (B of E) to develop and administer a one-time tax penalty amnesty program. The FTB amnesty program applies only to taxpayers subject to the Personal Income Tax Law. The B of E amnesty program applies only to sales and use taxes.

The act also institutes a stepped-up tax enforcement program and transfers the False Withholding Exemption Certificates Program from the Employment Development Department to FTB.

## Technical

### AB 2380: (Ch. 938)

Makes technical changes to various provisions in the Personal Income Tax Law and Bank and Corporation Tax Law.

## 1984 ANNUAL REPORT

### Regulations

A number of regulations were adopted in 1984. The most significant included:

Repeal and adoption of Emergency Regulation 24518 pertaining to elections required in the case of qualified corporate stock acquisitions.

Adoption of Emergency Regulation 17024.5 pertaining to elections. This regulation permits individual taxpayers to file a proper election with the Franchise Tax Board which differs from that filed for federal purposes. The regulation applies to elections filed after July 28, 1983.

## PERSONAL INCOME AND CORPORATION TAX PROTESTS

Taxpayers are entitled to protest proposed tax deficiency assessments and may request an oral hearing. The Protest Section decides the more complex and revenue significant protests and refund claims.

In 1984, the Protest Section decided protest cases involving over \$1 million. New protest cases involving \$174 million were received in 1984.

Protested cases continue to show the recent trend toward greater complexity and higher revenue.

## TAX APPEALS

Taxpayers who disagree with the department's action on their protest or claim for refund may appeal the decision to the State Board of Equalization. The Appeals Section is responsible for representing the department's position. The section also communicates with the public on specialized matters involving California income and franchise tax laws.

In 1984, 1,898 appeals involving in excess of \$31,710,006 in revenue were filed, compared to 2,723 and \$31,921,997 in 1982. These figures reflect a continued high level of appeal activity both in numbers and dollars.

During 1984, 2,254 appeals were completed. The Board of Equalization issued decisions in 364 of the completed cases.

## SIGNIFICANT APPEAL DECISIONS:

### Appeal of Douglas Furniture (January 31, 1984)

Combined reporting denied because no one individual or entity owned more than a 50 percent controlling interest in all corporations proposed to be combined.

### Appeal of Edward P. and Jeanette F. Friedberg (January 12, 1984)

The Board of Equalization determined that the racing of race horses was not a farming activity for purposes of the preference tax computation.

### Appeal of Santa Anita Consolidated, Inc., et al. (April 5, 1984)

The exercise of financial control and direction unaccompanied by any significant operational integration was insufficient to compel a finding that the activities of diverse businesses constituted a single unitary business.

### Appeal of Union Carbide Corporation (April 5, 1984)

Appellant operated under contract (cost plus fixed fee) four nuclear facilities owned by the United States Government. The facilities produced enriched fissionable materials. Cost of government property included in appellant's property factor pursuant to regulation 25137(b) (1) (B).

### Appeal of The Olga Company (June 27, 1984)

Activities such as organizing mini markets, taking inventory of customers stock of appellant's products and assisting customers in the display of appellant's products by appellant's salesmen did not exceed solicitation and were therefore protected by Public Law 86-272.

### Appeal of Triangle Publications (June 27, 1984)

Occasional or incidental substantial sales of fixed assets are not excludable from the sales factor absent a showing of exceptional circumstances.

### Appeal of Lee Mar of California and Valley Sportswear Mfg. Co., Inc. (September 12, 1984)

The mere fact that the parent corporation designated a holding company did not compel a determination that it was unitary with its sole operating subsidiary. If the purported operational integration lacks substance, a unitary business does not exist.

### Appeal of Lancaster Colony Corporation (October 10, 1984)

Diverse businesses held to be unitary because operational integration extended beyond mere administrative functions to services which directly contributed to the operations of the affiliates which used them.



## LITIGATION

During 1984, 45 lawsuits were filed against the Franchise Tax Board and 40 cases were closed. The total number of pending cases grew to 121 cases by the end of the year.

Among the most significant lawsuits filed against the department were:

1. *BASF-Wyandotte Corporation v. Franchise Tax Board* where the issue to be resolved is whether plaintiff should be combined with its foreign parent and its other foreign affiliates.
2. *Douglas Furniture* which presents the question of whether ownership by a group of individuals satisfies the ownership test of unity.
3. *Rainbird Sprinkler Mfg. Corp.* which presents the same general issue as *Douglas Furniture*.
4. *Colgate Palmolive* involving the combination of foreign subsidiaries.
5. *Hugo Neu-Proler International Sales Corp.* in which plaintiff is owned 50% by each of two partnerships which are in turn owned by a corporation, the question being whether this constitutes unity of ownership.
6. *Imperial Chemical Industries, PLC v. Franchise Tax Board* brought in U.S. District Court in Illinois by a foreign parent asking for declaratory and injunctive relief from combination with its domestic subsidiary, on the constitutional ground that such combination is an impermissible burden on foreign commerce. (This case will be decided in a different circuit than that where *EMI v. Bennett* was decided in our favor (see below).)
7. *Barclays Bank of California* and its English parent, *Barclays Bank International* which both filed suit protesting combination, arguing lack of unity and violation of U.S. Constitution, U.S.-U.K. Treaty, and international law.

In 1984, of the 40 cases closed, among the most significant were:

1. *Consolidated Accessories Corp. v. Franchise Tax Board*, 161 Cal.App.3d 1036 (1984) where the California Court of Appeal held that the maintenance of a stock of goods on consignment in California subjects an out-of-state seller to California tax.
2. *Franchise Tax Board v. U.S. Postal Service*, \_\_\_ U.S. \_\_\_, 104 S.Ct. 2549, 81 L.Ed.2d 446 (1984), which sustained the Board's right to have the Postal Service honor EWOTs on the wages of its employees.
3. *Communications Satellite v. Franchise Tax Board*, 156 Cal.App.3d 726 (1984), where the Court of Appeal reversed the trial court's judgment for plaintiff, thus sustaining the Board's satellite apportionment formula.

4. *EMI, Ltd. v. Bennett*, 738 Fed.2d 994 (1984), where a British parent brought suit seeking declaratory and injunctive relief from combination with its domestic subsidiary. The case was decided on procedural grounds. The court held that the plaintiff, not being itself a California taxpayer, did not have "standing" to bring the action. A companion case decided previously, *Capitol Industries EMI v. Bennett*, 675 Fed.2d 1069 (1982) had held that the subsidiary could not bring an action in federal court, since it could sue for refund in state court.

The department was also successful in winning summary dismissal and attorney fees in a number of frivolous tax protestor lawsuits in federal and state courts.



# Appendix

## Major Tax Law Changes



**Table 1A**  
**Personal Income Tax**  
**SYNOPSIS OF TAX RATES**  
**Married Persons Filing Joint Returns**  
**1935-1973ff**

Taxable income (adjusted gross income less deductions and exemptions)	Income year					Taxable income (adjusted gross income less deductions)	Income year	
	1935-42	1943-45 <sup>1</sup>	1946-51	1952-58 <sup>2</sup>	1959-66 <sup>3</sup>		1967-72 <sup>4</sup>	1973-73 <sup>5,7</sup>
Up to \$2,500	1%	1%	1%	1%	1%	Up to \$4,000	1%	1%
\$2,500 to 5,000	1	1	1	1	1	\$4,000 to 7,000	2	2
5,000 to 7,500	2	1	2	1	2	7,000 to 10,000	3	3
7,500 to 10,000	2	1	2	1	2	10,000 to 13,000	4	4
10,000 to 12,500	3	2	3	2	3	13,000 to 16,000	5	5
12,500 to 15,000	3	2	3	2	3	16,000 to 19,000	6	6
15,000 to 20,000	4	3	4	2	4	19,000 to 22,000	7	7
20,000 to \$25,000	5	4	5	3	5	22,000 to 25,000	8	8
25,000 to 30,000	6	5	6	3	6	25,000 to 28,000	9	9
30,000 to 40,000	7	6	6	4	7	28,000 to 31,000	10	10
40,000 to 50,000	8	6	6	5	7	31,000 to 50,000	10	11
50,000 to 60,000	9	6	6	6	7	50,000 to 60,000	10	11
60,000 to 70,000	10	6	6	6	7	60,000 to 70,000	10	11
70,000 to 80,000	11	6	6	6	7	70,000 to 80,000	10	11
80,000 to 100,000	12	6	6	6	7	80,000 to 100,000	10	11
100,000 to 150,000	13	6	6	6	7	10,000 to 150,000	10	11
150,000 to 250,000	14	6	6	6	7	150,000 to 250,000	10	11
250,000 and over	15	6	6	6	7	250,000 and over	10	11

**Table 1B Personal Income Tax  
SYNOPSIS OF TAX RATES  
Single Persons and Married Persons Filing Separately 1935-1973ff**

Taxable income (adjusted gross income less deductions and exemptions)	Income year				(Taxable income (adjusted gross income less deductions)	Income year	
	1935-42	1943-48 <sup>1</sup>	1949-58	1959-66 <sup>2</sup>		1967-72 <sup>4</sup>	1973 <sup>5,7</sup>
Up to \$2,500	1%	1%	1%	1%	Up to \$2,000	1%	1%
\$2,500 to 5,000	1	1	1	2	\$2,000 to 3,500	2	2
5,000 to 7,500	2	1	2	3	3,500 to 5,000	3	3
7,500 to 10,000	2	1	2	4	5,000 to 6,500	4	4
10,000 to 12,500	3	2	3	5	6,500 to 8,000	5	5
12,500 to 15,000	3	2	3	6	8,000 to 9,500	6	6
15,000 to 20,000	4	3	4	7	9,500 to 11,000	7	7
20,000 to 25,000	5	4	5	7	11,000 to 12,500	8	8
25,000 to 30,000	6	5	6	7	12,500 to 14,000	9	9
30,000 to 40,000	7	6	6	7	14,000 to 15,500	10	10
40,000 to 50,000	8	6	6	7	15,500 to 50,000	10	11
50,000 to 60,000	9	6	6	7	50,000 to 60,000	10	11
60,000 to 70,000	10	6	6	7	60,000 to 70,000	10	11
70,000 to 80,000	11	6	6	7	70,000 to 80,000	10	11
80,000 to 100,000	12	6	6	7	80,000 to 100,000	10	11
100,000 to 150,000	13	6	6	7	100,000 to 150,000	10	11
150,000 to 250,000	14	6	6	7	150,000 to 250,000	10	11
250,000 and over	15	6	6	7	250,000 and over	10	11

**Table 1C Personal Income Tax  
SYNOPSIS OF TAX RATES  
Unmarried Heads of Household 1935-1974ff**

Taxable income (adjusted gross income less deductions and exemptions)	Income year				(Taxable income (adjusted gross income) less deductions)	Income year		
	1935-42	1943-48 <sup>1</sup>	1949-58	1959-66 <sup>2</sup>		1967-72 <sup>4</sup>	1973 <sup>5</sup>	1974 <sup>6,7</sup>
Up to \$2,500	1%	1%	1%	1%	Up to \$3,000	1%	1%	1%
\$2,500 to 5,000	1	1	1	2	\$3,000 to 4,000	2	2	1
5,000 to 7,500	2	1	2	3	4,000 to 4,500	2	2	2
7,500 to 10,000	2	1	2	4	4,500 to 6,000	3	3	2
10,000 to 12,500	3	2	3	5	6,000 to 7,500	4	4	3
12,500 to 15,000	3	2	3	6	7,500 to 9,000	5	5	4
15,000 to 20,000	4	3	4	7	9,000 to 10,500	6	6	5
20,000 to 25,000	5	4	5	7	10,500 to 12,000	7	7	6
25,000 to 30,000	6	5	6	7	12,000 to 13,500	8	8	7
30,000 to 40,000	7	6	6	7	13,500 to 15,000	9	9	8
40,000 to 50,000	8	6	6	7	15,000 to 16,500	10	10	9
50,000 to 60,000	9	6	6	7	16,500 to 18,000	10	11	10
60,000 to 70,000	10	6	6	7	18,000 and over	10	11	11
70,000 to 80,000	11	6	6	7				
80,000 to 100,000	12	6	6	7				
100,000 to 150,000	13	6	6	7				
150,000 to 250,000	14	6	6	7				
250,000 and over	15	6	6	7				

<sup>1</sup> A temporary reduction in tax in the lower income levels was effected in this period by widening the initial tax rate bracket from \$5,000 to \$10,000. This temporary reduction was renewed in 1943, 1947, and 1948 but was allowed to lapse in 1949. In addition, the maximum rate was reduced from 15 percent on amounts in excess of \$250,000 to 6 percent on amounts in excess of \$30,000.

<sup>2</sup> Income splitting on joint returns was first effective in this period. Under this provision, the tax imposed is twice the tax which would be imposed if the taxable income of the couple were cut in half.

<sup>3</sup> The tax brackets were narrowed from \$10,000 to \$5,000 for married couples filing jointly and from \$5,000 to \$2,500 for all others in this period. At the same time, the maximum rate was increased from 6 percent to 7 percent.

<sup>4</sup> Tax brackets were narrowed and the tax rates increased to 10 percent. Taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions, personal exemptions, and exemptions for dependents (Stats. 1967, Ch. 963).

A special 10 percent reduction in tax liabilities, maximum \$100 for single individuals and \$200 for married couples filing jointly, was effective for the 1969 income year (Stats. 1969, Ch. 1464).

A forgiveness tax credit of 20 percent was provided with respect to 1971 income year taxes along with enactment of the withholding and declaration of estimated tax program, effective on January 1, 1972 (Stats. 1971 [First Extraordinary Session], Ch. 1).

<sup>5</sup> The maximum tax rate was increased from 10 percent to 11 percent (Stats. 1971 [First Extraordinary Session], Ch. 1). A special income tax credit ranging from 20 percent to 100 percent of tax liability was effective for the 1973 income year (Stats. 1973, Ch. 296).

<sup>6</sup> Tax brackets were eased for heads of households effective with the 1974 income year (Stats. 1973, Ch. 1180).

<sup>7</sup> Tax brackets were indexed at rate of 5.222% for 1978, 6.88% for 1979; 17.33% for 1980; 8.26% for 1981; 9.32% for 1982; and -1.2% for 1983. Indexing reflects the June to June change in the California Consumer Price Index less 3% for 1978 and 1979 and full indexing for 1980 and subsequent years (Stats. 1978, Ch. 569).

**Table 2**  
**Personal Income Tax**  
**PERSONAL AND DEPENDENT ALLOWANCES**  
**AND STANDARD DEDUCTION**  
**1935-1968ff**

Marital status	Income year									
	1935-38	1939-41	1942-44 <sup>1</sup>	1945-47 <sup>2</sup>	1948-52 <sup>3</sup>	1953-58 <sup>4</sup>	1959-63 <sup>5</sup>	1964-66 <sup>6</sup>	1967 <sup>7</sup>	1968 <sup>8</sup>
1. Personal exemptions										
(a) Joint returns of married persons	\$2,500	\$2,500	\$3,500	\$4,500	\$3,500	\$3,500	\$3,000	\$3,000	\$50 Tax	\$50 *
(b) Separate returns of married persons	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500	25 credit	25 *
(c) Returns of single persons	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500	25 in lieu of	25 *
(d) Returns of unmarried heads of household	2,500	2,500	3,500	4,500	3,500	3,500	3,000	3,000	50 deduction	50 *
(e) Returns of blind persons (additional)	-	-	-	-	500	500	600	600	8 for 10 exemptions	8 *
(f) Returns of estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000	1,000	10	10
(g) Returns of trusts	1,000	100	100	100	100	100	100	100	1	1
2. Exemption for each dependent	400	400	400	400	400	400	600	600	8	8 *
3. Standard deductions										
(a) Joint returns of married persons	-	-	-	-	-	-	-	\$1,000	\$1,000	\$2,000 *
(1) Adjusted gross income \$5,000 or more	-	-	-	\$300	\$300	-	10%	-	-	-
(2) Adjusted gross income \$10,000 or more	-	-	-	-	-	\$600	\$1,000	-	-	-
(3) Adjusted gross income less than \$5,000	-	-	-	6%	6%	-	-	-	-	-
(4) Adjusted gross income less than \$10,000	-	-	-	-	-	6%	10%	-	-	-
(b) Return of unmarried heads of household	-	-	-	-	-	-	-	1,000	1,000	2,000 *
(1) Adjusted gross income \$5,000 or more	-	-	-	300	300	300	500	-	-	-
(2) Adjusted gross income less than \$5,000	-	-	-	6%	6%	6%	10%	-	-	-
(c) Returns of single persons and separate returns of married persons	-	-	-	-	-	-	-	500	500	1,000 *
(1) Adjusted gross income \$5,000 or more	-	-	-	300	300	300	500	-	-	-
(2) Adjusted gross income less than \$5,000	-	-	-	6%	6%	6%	10%	-	-	-

<sup>1</sup> Temporary provisions increased the exemptions of individuals by \$1,000 and of estates by \$500.

<sup>2</sup> Temporary provisions increased the personal exemptions allowed individuals by an additional \$1,000. Personal exemptions were raised to \$2,000 and \$3,500. A standard deduction in lieu of itemized nonbusiness deductions was introduced at this time. The standard deduction was 6 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "optional tax table" or \$300 when a person filed a separate return and was ineligible to use the optional tax table and chose not to itemize deductions.

<sup>3</sup> Personal exemptions enacted in 1945 were made permanent. An additional \$500 was allowed a blind taxpayer or spouse.

<sup>4</sup> The filing of joint returns was made more attractive in this period. For couples with combined incomes of \$10,000 or more, the standard deduction was raised from \$300 to \$600.

<sup>5</sup> Personal exemptions were reduced by \$500; exemptions for dependents were increased by \$200; and exemptions for the blind were increased by \$100. The standard deduction was increased from 6 percent to 10 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "tax table" rather than the tax rate schedule. For persons ineligible to use the optional tax table (i.e., married couples with adjusted gross income of \$5,000 or more), the standard deduction was increased to \$1,000 for married couples filing jointly and to \$500 for all others.

<sup>6</sup> A flat standard deduction of \$1,000 for married couples filing jointly and unmarried heads of household and a standard deduction of \$500 for all other individuals regardless of the amount of the adjusted gross income was substituted for the 10 percent standard deduction in the prior law. Beginning in 1966, taxpayers who were nonresidents for any part of the year were required to prorate their personal exemption, exemptions for dependents, and standard deduction.

<sup>7</sup> Tax credits for personal and dependent exemptions were substituted for deductions (Stats. 1967, Ch. 1479).

<sup>8</sup> The flat standard deduction was increased to \$2,000 for married couples filing jointly and unmarried heads of household and to \$1,000 for single persons (Stats. 1968 [First Extra Session] Ch. 1). The \$50 exemption for heads of household includes the first qualifying dependent; the exemption for each dependent thereafter is \$8.

\* Indexed for 1979 and future years by the full California Consumer Price Index change from June to June. The change for 1980 was 17.33%; 1981 was 8.25%; 1982 was 9.32%; and for 1983 was -1.2%. (Stats. 1978, Ch. 599.)



**Table 3**  
**Bank and Corporation Taxes**  
**SYNOPSIS OF TAX RATE CHANGES**  
**1929-1982**

Corporation Type	Income Year (calendar year basis)												
	1929-32	1933-34	1935-36 <sup>1</sup>	1937-42	1943-49 <sup>2</sup>	1950-56	1959-66 <sup>3</sup>	1967-71 <sup>4</sup>	1972 <sup>5</sup>	1973 <sup>6</sup>	1974-79 <sup>6</sup>	1980-81	1982 <sup>7</sup>
I. General corporations													
a. Tax rate	2%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%
b. Minimum franchise tax *	\$25	\$25	\$25	\$25	\$25	\$25	\$100	\$100	\$200	\$200	\$200	\$200	\$200
II. Banks													
a. General franchise tax rate	2%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%
b. Add-on, in lieu rate	-	4%	4%	4%	4.0%	4%	4.0%	4%	4.0%	4.0%	+	2.0% <sup>8</sup>	+
c. Composite rate	2%	6%	8%	8%	7.4%	8%	11.0%	11%	11.6%	12.3%	+	11.6%	+
d. Minimum franchise tax *	-	-	-	-	-	-	-	-	-	-	-	\$200	\$200
III. Other financial corporations													
a. General franchise tax rate	2%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%
b. Add-on, in lieu rate	-	4%	4%	4%	4.0%	4%	4.0%	4%	4.0%	4.0%	+	2.0% <sup>8</sup>	+
c. Composite rate	2%	6%	8%	8%	7.4%	8%	9.5%	11%	11.6%	12.3%	+	11.6%	+
d. Financial offset II	-	II	II	II	II	II	II	II	II	II	II	II	II
e. Minimum tax	\$25	\$25	\$25	\$25	\$25	\$25	\$100	\$100	\$200	\$200	\$200	\$200	\$200
IV. Corporations subject to income tax and not the franchise tax													
a. Tax rate *	-	-	-	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%	9.6%	9.6%

<sup>1</sup> The bank and corporation franchise tax was extended to public utilities which heretofore had been taxed on gross receipts.

<sup>2</sup> Temporary provisions enacted during World War II reduced the franchise tax rate by 15 percent. This temporary reduction, which commenced with December 31, 1943 income year returns, was renewed in 1945, 1947, and 1948, but was allowed to lapse in 1949 with income years ending on or before November 20, 1949.

<sup>3</sup> The rate increase was effective for income earned on and after January 1, 1959. The minimum tax was increased to \$100 and subsequently reduced to \$25 for credit unions with \$20,000 or less gross income and gold mining companies inactive since 1950.

<sup>4</sup> The tax rate increase was effective for income earned on and after January 1, 1967.

<sup>5</sup> The tax rate increase was effective for income years ending after December 31, 1971. The minimum tax increase from \$100 to \$200. (Stats. 1971, First Extraordinary Session, Ch. 1.)

<sup>6</sup> The general corporation tax rate was increased from 7.6 percent to 9 percent on July 1, 1973, to reach the full 9 percent, on a monthly prorated basis, with income years ending June 30, 1974 and thereafter. For 1973 calendar year corporations, the tax rate was 8.3 percent general and 12.3 percent financial (Stats. 1972, Ch. 1406.)

<sup>7</sup> The minimum tax does not apply to corporations subject to the income tax rather than the franchise tax. Banks were exempted from the minimum tax until 1980.

<sup>8</sup> Computed in-lieu rates dropped below the maximum 4 percent for these years: 1974 = 3.707%; 1975 = 3.978%; 1976 = 3.772%; 1977 = 3.425%; 1978 = 2.730%; 1979 = 1.633%; 1982 = 1.307%; and 1983 = 1.330%.

<sup>9</sup> The in-lieu rate was set statutorily at 2 percent for income years ending in 1980 and 1981 (AB 66, Stats. 1979, Ch. 1150).

<sup>10</sup> Since nonbank financials, such as savings and loan associations, do pay local taxes and fees that banks are exempted from, they are entitled to offset their state tax by the amount of these local levies as long as the effective net tax rate does not drop below the general corporation rate. Beginning in 1981, however, these other financials received the same protection from local levies as banks, thus eliminating their offset (AB 66, Stats. 1979, Ch. 1150).

## Appendix

### Personal Income Tax



**Table 1†**  
**Personal Income Tax Statistics**  
**COMPARISON BY INCOME YEARS**  
**1935 through 1983 Taxable Years**

	NUMBER OF RETURNS†	ADJUSTED GROSS INCOME \$	TAXABLE INCOME‡	TAX ASSESSED
1983 . . . . .	10,950,080	\$244,257,461,796	\$188,843,750,990	\$8,624,611,422
1982 . . . . .	10,721,424	224,864,257,752	175,605,696,481	7,240,834,538
1981 . . . . .	10,661,919	209,941,931,085	165,129,794,432	6,774,149,612
1980 . . . . .	10,335,674	189,296,754,718	150,455,415,513	6,205,907,550
1979 . . . . .	10,190,263	169,787,241,739	136,691,943,954	5,973,284,386
1978 . . . . .	9,448,710	149,103,645,736	119,658,732,974	4,174,010,707
1977 . . . . .	8,989,797	132,780,575,587	105,756,244,982	4,224,600,738
1976 . . . . .	8,620,249	115,605,335,767	91,731,544,822	3,359,556,988
1975 . . . . .	8,124,290	101,597,846,338	80,476,279,933	2,758,812,903
1974 . . . . .	7,929,997	93,727,065,161	73,916,330,370	2,360,763,630
1973 . . . . .	7,490,292	85,533,831,592	66,863,680,268	1,536,631,957
1972 . . . . .	6,972,468	78,371,547,373	60,904,374,504	1,691,312,440
1971 . . . . .	5,690,817	67,784,603,132	52,618,642,609	1,132,505,465
1970 . . . . .	5,554,362	63,189,993,017	49,434,450,840	1,212,386,611
1969 . . . . .	5,586,849	60,874,377,105	47,983,889,281	1,088,914,303
1968 . . . . .	5,334,038	56,636,453,088	44,663,418,826	1,061,700,536
1967 . . . . .	5,449,456	52,827,614,314	43,232,693,095	947,644,969
1966 . . . . .	5,445,732	48,692,542,311	23,442,014,593	478,756,378
1965 . . . . .	5,167,329	45,234,005,608	21,088,900,269	432,886,449
1964 . . . . .	4,991,588	42,133,397,507	19,411,711,965	391,744,625
1963 . . . . .	4,851,770	38,835,003,005	17,382,195,763	338,006,936
1962 . . . . .	4,556,688	35,878,383,083	15,833,652,013	304,396,656
1961 . . . . .	4,454,831	33,581,594,325	14,624,976,601	290,676,930
1960 . . . . .	4,239,099	31,234,014,596	13,337,515,726	256,450,535
1959 . . . . .	4,008,723	29,612,428,090	12,723,307,940	250,566,812
1958 . . . . .	3,489,680	25,501,828,925	10,131,417,970	148,569,825
1957 . . . . .	3,384,328	26,049,835,748	9,433,007,332	139,642,872
1956 . . . . .	3,218,103	22,482,156,836	8,788,488,254	135,477,815
1955 . . . . .	2,920,321	19,757,447,745	7,561,804,730	120,093,851
1954 . . . . .	2,626,855	17,113,383,847	6,406,123,325	99,653,179
1953 . . . . .	2,410,122	15,556,088,624	5,784,655,412	89,049,281
1952 . . . . .	2,252,317	13,927,890,159	††	85,108,713
1951 . . . . .	1,984,716	11,577,193,801	††	81,051,828
1950 . . . . .	1,584,514	9,238,315,755	††	73,222,657
1949 . . . . .	1,421,847	7,891,220,000	††	56,553,330
1948 . . . . .	836,932	5,910,851,000	††	47,452,061
1947 . . . . .	784,709	5,323,211,000	††	45,424,549
1946 . . . . .	735,457	5,188,840,000	††	49,376,994
1945 . . . . .	663,710	4,726,955,000	††	43,380,443
1944 . . . . .	1,014,851	5,691,494,000	††	45,386,790
1943 . . . . .	1,088,940	5,581,474,000	††	39,320,186
1942 . . . . .	1,197,700	4,571,110,000	††	43,025,728
1941 . . . . .	939,069	3,266,219,000	††	28,727,574
1940 . . . . .	778,514	2,545,627,000	††	19,237,738
1939 . . . . .	571,274	2,030,576,000	††	16,853,930
1938 . . . . .	493,728	1,825,971,000	††	17,834,961
1937 . . . . .	475,479	1,908,439,000	††	20,600,690
1936 . . . . .	423,420	1,751,781,000	††	19,607,851
1935 . . . . .	372,836	1,377,366,000	††	11,792,271

FOOTNOTES FOLLOW THIS SECTION.



**Table 21**  
**Personal Income Tax Statistics**  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
**1980 through 1983 Taxable Years**

ADJUSTED GROSS INCOME CLASS		1980 INCOME YEAR		1981 INCOME YEAR		1982 INCOME YEAR		1983 INCOME YEAR	
NUMBER OF RETURNS		NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL
UNDER \$5,000.....	2,289,522	22.2	2,259,716	21.2	2,189,033	20.3	2,151,623	19.5	
\$5,000 UNDER 10,000.....	1,791,720	17.4	1,280,335	12.2	1,689,550	15.8	1,717,400	15.7	
10,000 UNDER 15,000.....	1,579,275	15.3	1,501,135	14.1	1,440,400	13.4	1,397,010	12.6	
15,000 UNDER 20,000.....	1,172,160	11.3	1,179,875	11.1	1,217,850	11.4	1,208,270	11.0	
20,000 UNDER 25,000.....	954,415	9.2	957,655	9.0	950,550	8.9	973,550	8.9	
25,000 UNDER 30,000.....	721,685	7.0	772,510	7.2	809,400	7.5	815,740	7.4	
30,000 UNDER 40,000.....	917,615	8.9	1,032,570	9.7	1,091,500	10.2	1,127,330	10.3	
40,000 UNDER 50,000.....	449,000	4.3	573,745	5.4	607,600	5.7	666,000	6.1	
50,000 UNDER 100,000.....	374,110	3.6	504,690	4.7	621,060	5.8	776,040	7.1	
100,000 AND OVER.....	81,172	0.8	97,648	0.9	115,581	1.1	157,117	1.4	
TOTALS.....	10,335,674	100.0	10,661,919	100.0	10,721,424	100.0	10,956,080	100.0	
ADJUSTED GROSS INCOME \$		AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL
UNDER \$5,000.....	\$3,383,154	1.7	\$2,667,842	1.2	\$2,067,544	0.9	\$2,276,361	0.9	
\$5,000 UNDER 10,000.....	13,331,775	7.0	13,311,578	6.3	12,539,341	5.6	12,631,157	5.2	
10,000 UNDER 15,000.....	19,534,552	10.3	18,624,989	8.9	17,985,894	8.0	17,400,610	7.1	
15,000 UNDER 20,000.....	20,424,097	10.8	20,516,719	9.8	21,186,632	9.4	21,015,865	8.6	
20,000 UNDER 25,000.....	21,384,691	11.4	21,521,081	10.3	21,310,330	9.5	21,807,771	8.9	
25,000 UNDER 30,000.....	19,775,800	10.4	21,153,185	10.1	22,194,785	9.9	22,354,031	9.2	
30,000 UNDER 40,000.....	31,614,647	16.7	35,645,459	17.0	37,657,643	16.7	38,940,235	15.9	
40,000 UNDER 50,000.....	19,897,294	10.5	25,523,741	12.2	27,012,466	12.0	29,696,814	12.2	
50,000 UNDER 100,000.....	24,072,324	12.7	37,151,550	15.9	39,507,969	17.6	49,496,285	20.3	
100,000 AND OVER.....	16,058,421	8.5	18,886,308	9.0	23,431,657	10.4	29,618,335	11.7	
TOTALS.....	\$189,296,755	100.0	\$209,941,952	100.0	\$224,864,261	100.0	\$244,257,464	100.0	
TAX ASSESSED		AMOUNT (THOUSANDS)	PERCENT	AMOUNT (THOUSANDS)	PERCENT	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL
UNDER \$5,000.....	\$6,697	0.1	\$8,694	0.1	\$16,356	0.7	\$0,561	.1	
\$5,000 UNDER 10,000.....	81,501	1.3	67,114	1.0	56,940	0.8	60,455	.7	
10,000 UNDER 15,000.....	772,440	4.4	221,967	3.3	189,644	2.6	187,045	2.7	
15,000 UNDER 20,000.....	413,710	6.7	372,670	5.5	351,467	4.9	360,735	4.5	
20,000 UNDER 25,000.....	511,166	8.2	490,940	7.2	454,901	6.3	489,114	5.8	
25,000 UNDER 30,000.....	522,368	8.4	530,693	8.1	530,314	7.3	500,201	6.9	
30,000 UNDER 40,000.....	976,916	15.7	1,026,710	15.2	1,032,090	14.3	1,120,978	13.3	
40,000 UNDER 50,000.....	747,677	12.1	891,103	13.2	886,143	12.2	984,853	11.7	
50,000 UNDER 100,000.....	1,268,808	20.5	1,553,468	22.9	1,741,007	24.3	2,272,009	26.4	
100,000 AND OVER.....	1,404,625	22.6	1,591,390	23.5	1,961,979	27.1	2,411,153	28.6	
TOTALS.....	\$6,205,908	100.0	\$6,774,150	100.0	\$7,240,835	100.0	\$8,424,613	100.0	

FOOTNOTES WILL FOLLOW THIS SECTION

**Table 3†**  
**Personal Income Tax Statistics**  
**BY ADJUSTED GROSS INCOME CLASS — PERCENTAGES CUMULATED**  
**1983 Taxable Year**

ADJUSTED GROSS INCOME CLASS	RETURNS			ADJUSTED GROSS INCOME \$			TAXABLE INCOME			TAX ASSESSED		
	NUMBER	PERCENT		AMOUNT (THOUSANDS)	PERCENT		AMOUNT (THOUSANDS)	PERCENT		AMOUNT (THOUSANDS)	PERCENT	
		OF TOTAL	CUMULATIVE		OF TOTAL	CUMULATIVE		OF TOTAL	CUMULATIVE		OF TOTAL	CUMULATIVE
NO ADJUSTED GROSS INCOME	599,755	5.5	5.5	\$ -2,024,182	-0.2	-0.2	-	-	-	1	4,420	0.1
51 UNDER 1,000	209,710	1.9	7.4	110,559	1	-0.2	-	-	-	528	1	0.1
1,000 UNDER 2,000	258,180	2.4	9.8	384,879	0.3	-0.6	\$ 22,912	1	-	365	1	0.1
2,000 UNDER 3,000	334,890	3.1	12.9	839,809	0.5	-0.1	777,226	0.1	0.1	857	1	0.1
3,000 UNDER 4,000	357,760	3.2	16.1	1,232,306	0.5	0.2	508,339	0.3	0.4	1,000	1	0.1
4,000 UNDER 5,000	376,330	3.4	19.5	1,692,998	0.7	0.9	879,450	0.5	0.9	1,391	1	0.1
5,000 UNDER 6,000	355,030	3.5	23.0	2,111,065	0.9	1.0	1,216,348	0.6	1.5	4,147	1	0.1
6,000 UNDER 7,000	350,050	3.2	26.2	2,272,407	0.9	2.7	1,598,575	0.7	2.2	7,502	0.1	0.2
7,000 UNDER 8,000	354,480	3.2	29.4	2,655,401	1.1	3.8	1,749,534	0.9	3.1	11,645	0.1	0.3
8,000 UNDER 9,000	323,290	3.0	32.4	2,747,171	1.1	4.9	1,848,875	1.0	4.1	16,128	0.2	0.5
9,000 UNDER 10,000	306,550	2.8	35.2	2,907,115	1.2	6.1	2,013,563	1.1	5.2	21,038	0.3	0.6
10,000 UNDER 11,000	305,890	2.8	38.0	3,189,422	1.3	7.4	2,240,945	1.2	6.4	24,897	0.3	1.1
11,000 UNDER 12,000	277,110	2.5	40.5	3,188,137	1.3	8.7	2,315,187	1.2	7.6	29,331	0.4	1.5
12,000 UNDER 13,000	262,670	2.4	42.9	3,283,146	1.3	10.0	2,397,362	1.3	8.9	33,826	0.4	1.9
13,000 UNDER 14,000	280,470	2.4	45.3	3,673,368	1.6	11.6	2,878,701	1.5	10.4	47,067	0.6	2.5
14,000 UNDER 15,000	266,670	2.4	47.8	3,864,537	1.6	13.2	2,918,869	1.6	12.0	51,324	0.6	3.1
15,000 UNDER 16,000	250,040	2.4	50.2	4,354,059	1.8	15.0	3,367,565	1.8	13.0	64,930	0.8	3.9
16,000 UNDER 17,000	234,970	2.2	52.7	4,029,644	1.6	16.6	3,403,772	1.6	15.4	66,373	0.8	4.7
17,000 UNDER 18,000	234,710	2.1	54.8	4,111,770	1.7	18.3	3,104,105	1.7	17.1	69,540	0.8	5.5
18,000 UNDER 19,000	273,690	2.0	56.8	4,138,527	1.7	20.0	3,224,437	1.7	18.0	76,353	0.9	6.4
19,000 UNDER 20,000	225,060	2.1	58.9	4,583,870	1.8	21.2	3,383,171	1.8	20.6	83,059	1.0	7.4
20,000 UNDER 21,000	221,710	2.0	60.9	4,545,688	1.9	23.7	3,542,622	1.9	22.5	94,096	1.1	8.5
21,000 UNDER 22,000	197,830	1.8	62.7	4,294,470	1.7	25.4	3,299,184	1.7	24.2	87,988	1.0	9.5
22,000 UNDER 23,000	191,880	1.8	64.5	4,561,770	1.8	27.2	3,412,323	1.8	26.0	98,187	1.2	10.7
23,000 UNDER 24,000	179,960	1.6	66.1	4,229,476	1.7	28.9	3,297,801	1.7	27.7	101,402	1.2	11.9
24,000 UNDER 25,000	180,320	1.7	67.8	4,418,367	1.8	30.7	3,485,089	1.8	29.5	107,341	1.3	13.2
25,000 UNDER 26,000	171,960	1.6	69.4	4,433,047	1.8	32.5	3,447,230	1.8	31.3	109,052	1.3	14.5
26,000 UNDER 27,000	174,010	1.6	71.0	4,615,591	1.9	34.4	3,696,457	2.0	33.3	119,435	1.4	15.9
27,000 UNDER 28,000	166,750	1.5	72.5	4,626,029	1.9	36.3	3,655,649	1.9	35.2	118,289	1.4	17.3
28,000 UNDER 29,000	154,750	1.4	73.9	4,410,264	1.8	38.1	3,675,027	1.9	37.0	118,207	1.4	18.7
29,000 UNDER 30,000	144,750	1.3	75.2	4,271,100	1.7	39.8	3,576,407	1.8	36.8	115,218	1.4	20.1
30,000 UNDER 31,000	637,830	5.9	81.1	20,628,216	8.5	48.3	16,267,755	8.7	47.3	570,795	6.9	27.0
31,000 UNDER 40,000	448,500	4.5	85.6	18,317,019	7.5	55.8	14,267,055	7.5	55.0	944,183	6.3	33.5
40,000 UNDER 45,000	372,910	3.4	89.0	15,210,814	6.5	62.3	12,420,550	6.6	61.6	504,385	6.0	39.5
45,000 UNDER 50,000	295,010	2.7	91.7	13,886,000	5.7	68.0	10,832,518	5.7	67.3	480,467	5.7	45.2
50,000 UNDER 55,000	223,500	2.0	93.7	11,696,997	4.8	72.8	9,133,826	4.8	72.1	437,067	5.2	50.4
55,000 UNDER 60,000	164,100	1.5	95.2	9,401,805	3.8	76.6	7,226,026	3.8	75.9	377,224	4.5	54.9
60,000 UNDER 65,000	159,900	1.4	96.7	6,847,030	2.8	79.4	5,340,663	2.8	78.7	297,673	3.5	58.2
65,000 UNDER 70,000	82,250	0.8	97.0	5,540,902	2.3	81.7	4,340,644	2.3	81.0	263,839	3.1	61.3
70,000 UNDER 75,000	98,650	0.9	97.9	7,361,900	3.0	84.7	5,657,428	3.0	84.0	359,239	4.3	65.6
75,000 UNDER 80,000	58,000	0.5	98.4	4,993,642	2.0	86.7	3,857,574	2.1	86.1	272,678	3.2	68.8
80,000 UNDER 100,000	38,640	0.4	98.8	3,652,979	1.5	88.2	2,832,679	1.5	87.6	214,863	2.6	71.4
100,000 UNDER 200,000	125,260	1.2	99.8	13,925,512	5.7	93.9	10,859,958	5.8	93.4	952,397	11.3	82.7
200,000 UNDER 500,000	25,740	0.2	100.0	7,359,697	3.0	96.9	5,838,244	3.2	96.6	840,121	7.6	90.3
500,000 UNDER 1,000,000	4,141	1	100.0	2,807,164	1.2	98.1	2,157,657	1.3	97.9	290,201	3.4	93.7
1,000,000 AND OVER	1,967	1	100.0	4,544,180	1.9	100.0	4,010,178	2.1	100.0	528,444	6.3	100.0
TOTALS	10,950,080	100.0	100.0	\$244,257,464	100.0	100.0	\$188,843,755	100.0	100.0	\$8,424,613	100.0	100.0

FOOTNOTES FOLLOW THIS SECTION

Table 4A1  
Personal Income Tax Statistics  
COMPARISON BY ADJUSTED GROSS INCOME CLASS  
State Totals - 1983 Taxable Years

ADJUSTED GROSS INCOME CLASS	NUMBER OF TAXPayers		ADJUSTED GROSS INCOME (THOUSANDS)	DEDUCTIONS (THOUSANDS)	TAXABLE INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS (THOUSANDS)	TAX AFTER CREDITS (THOUSANDS)
	ALL	TAXABLE						
NO ADJ. GROSS INCOME	599,753	2,400	\$ -2,029,182	\$ 1,603,026	---	\$ 97	\$ 23,318	\$ 4,520
1,000 UNDER	208,710	10,200	110,559	480,587	20,912	29,877	11,277	1,528
2,000 UNDER	258,180	12,900	389,870	537,599	20,912	29,877	11,277	1,528
3,000 UNDER	324,890	13,650	619,609	748,230	227,226	220,827	17,363	857
4,000 UNDER	352,760	14,350	1,232,306	769,917	500,389	221,507	19,085	1,000
5,000 UNDER	376,330	14,550	1,692,959	882,089	870,870	27,622	20,809	1,391
6,000 UNDER	383,030	213,980	2,111,063	910,495	1,216,568	56,210	21,956	4,142
7,000 UNDER	350,050	212,400	2,272,407	903,238	1,369,169	30,622	20,200	7,502
8,000 UNDER	354,480	202,280	2,653,401	930,824	1,749,577	40,709	21,749	1,645
9,000 UNDER	323,290	185,490	2,747,171	889,959	1,848,875	36,947	20,040	1,128
10,000 UNDER	306,550	169,450	2,907,115	889,866	2,013,562	59,178	19,426	2,102
11,000 UNDER	303,890	205,860	3,188,422	815,425	2,403,345	46,335	19,978	2,897
12,000 UNDER	277,110	225,210	3,188,137	845,583	2,315,187	46,335	19,978	2,897
13,000 UNDER	262,670	227,720	3,285,146	918,094	2,397,362	63,713	17,921	3,826
14,000 UNDER	286,470	234,920	3,473,368	937,458	2,535,910	68,346	19,264	5,134
15,000 UNDER	280,840	259,990	4,354,059	939,992	3,367,565	102,251	20,206	6,410
16,000 UNDER	243,970	227,770	4,024,644	883,014	3,103,722	84,801	17,392	6,373
17,000 UNDER	234,710	220,510	4,111,770	908,876	3,184,205	84,801	17,392	6,373
18,000 UNDER	234,710	220,510	4,111,770	908,876	3,184,205	84,801	17,392	6,373
19,000 UNDER	223,060	212,660	4,339,532	880,419	3,323,437	93,821	16,811	7,553
20,000 UNDER	223,060	212,660	4,339,532	880,419	3,323,437	93,821	16,811	7,553
21,000 UNDER	221,700	213,700	4,543,688	932,462	3,542,622	102,251	17,542	8,505
22,000 UNDER	197,830	189,880	4,543,688	932,462	3,542,622	102,251	17,542	8,505
23,000 UNDER	193,800	186,350	4,543,688	932,462	3,542,622	102,251	17,542	8,505
24,000 UNDER	179,900	173,650	4,543,688	932,462	3,542,622	102,251	17,542	8,505
25,000 UNDER	180,320	175,370	4,543,688	932,462	3,542,622	102,251	17,542	8,505
26,000 UNDER	173,960	170,710	4,543,688	932,462	3,542,622	102,251	17,542	8,505
27,000 UNDER	169,780	165,000	4,543,688	932,462	3,542,622	102,251	17,542	8,505
28,000 UNDER	168,250	151,500	4,543,688	932,462	3,542,622	102,251	17,542	8,505
29,000 UNDER	144,750	140,750	4,543,688	932,462	3,542,622	102,251	17,542	8,505
30,000 UNDER	637,830	628,800	4,543,688	932,462	3,542,622	102,251	17,542	8,505
31,000 UNDER	489,500	489,500	4,543,688	932,462	3,542,622	102,251	17,542	8,505
32,000 UNDER	372,950	369,500	4,543,688	932,462	3,542,622	102,251	17,542	8,505
33,000 UNDER	293,050	291,750	4,543,688	932,462	3,542,622	102,251	17,542	8,505
34,000 UNDER	223,500	221,750	4,543,688	932,462	3,542,622	102,251	17,542	8,505
35,000 UNDER	164,100	163,350	4,543,688	932,462	3,542,622	102,251	17,542	8,505
36,000 UNDER	109,900	109,900	4,543,688	932,462	3,542,622	102,251	17,542	8,505
37,000 UNDER	88,250	87,250	4,543,688	932,462	3,542,622	102,251	17,542	8,505
38,000 UNDER	59,000	58,000	4,543,688	932,462	3,542,622	102,251	17,542	8,505
39,000 UNDER	38,680	38,230	4,543,688	932,462	3,542,622	102,251	17,542	8,505
40,000 UNDER	103,240	103,240	4,543,688	932,462	3,542,622	102,251	17,542	8,505
41,000 UNDER	25,749	25,749	4,543,688	932,462	3,542,622	102,251	17,542	8,505
42,000 UNDER	4,141	4,141	4,543,688	932,462	3,542,622	102,251	17,542	8,505
43,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
44,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
45,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
46,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
47,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
48,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
49,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
50,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
51,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
52,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
53,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
54,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
55,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
56,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
57,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
58,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
59,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
60,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
61,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
62,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
63,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
64,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
65,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
66,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
67,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
68,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
69,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
70,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
71,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
72,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
73,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
74,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
75,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
76,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
77,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
78,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
79,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
80,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
81,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
82,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
83,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
84,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
85,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
86,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
87,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
88,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
89,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
90,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
91,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
92,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
93,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
94,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
95,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
96,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
97,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
98,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
99,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
100,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
101,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
102,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
103,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
104,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
105,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
106,000 UNDER	1,067	1,067	4,543,688	932,462	3,542,622	102,251	17,542	8,505
107,000 UNDER								



Table 4A (continued)<sup>†</sup>  
 Personal Income Tax Statistics  
 COMPARISON BY ADJUSTED GROSS INCOME CLASS  
 State Totals - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	SALARIES AND WAGES		DIVIDENDS		INTEREST		ANNUITIES AND PENSIONS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	31,852	\$ 531,585	20,042	\$ 56,156	59,202	\$ 327,447	6,163	\$ 20,267
1,000 UNDER	180,910	165,896	11,880	3,693	50,270	35,217	3,750	6,647
2,000 UNDER	215,230	249,722	13,050	6,151	73,250	55,904	6,100	13,682
3,000 UNDER	248,360	286,897	21,950	17,927	112,650	94,751	10,700	27,276
4,000 UNDER	301,880	341,586	23,990	20,990	134,050	131,166	14,750	37,960
5,000 UNDER	311,430	1,026,643	26,550	27,907	137,380	186,460	23,800	71,115
6,000 UNDER	312,470	1,711,074	34,800	43,091	148,350	235,168	22,450	93,244
7,000 UNDER	281,480	1,811,383	37,350	46,310	141,170	272,956	27,100	108,222
8,000 UNDER	268,140	2,123,170	31,780	42,887	146,650	284,926	33,000	131,958
9,000 UNDER	260,960	2,177,649	25,600	48,156	140,810	307,657	37,050	180,402
10,000 UNDER	249,090	2,353,244	29,980	45,211	137,220	307,396	35,150	174,328
11,000 UNDER	240,020	2,476,981	34,280	57,012	144,240	342,621	40,900	223,990
12,000 UNDER	222,680	2,458,070	34,710	61,027	129,250	325,622	39,500	221,482
13,000 UNDER	211,060	2,630,603	31,210	51,291	124,400	324,282	33,500	220,952
14,000 UNDER	227,310	3,173,106	35,500	43,661	122,810	343,561	34,000	219,904
15,000 UNDER	227,310	3,166,258	33,900	55,573	137,060	349,123	32,300	203,619
16,000 UNDER	290,360	3,605,831	37,750	68,652	139,140	370,990	33,900	227,122
17,000 UNDER	241,320	3,297,271	34,050	61,612	131,140	324,174	30,250	229,402
18,000 UNDER	209,250	3,391,429	35,710	64,235	135,160	340,964	26,000	209,221
19,000 UNDER	193,690	3,474,787	33,300	54,873	126,971	343,971	26,000	215,022
20,000 UNDER	193,180	3,623,257	40,850	71,590	139,230	361,043	28,100	226,012
21,000 UNDER	194,550	3,848,447	32,550	63,121	134,450	317,248	26,500	215,250
22,000 UNDER	172,200	3,545,234	36,130	65,605	120,880	348,531	23,250	211,530
23,000 UNDER	171,500	3,685,251	34,350	66,029	122,750	331,027	24,500	215,580
24,000 UNDER	158,330	3,635,453	31,850	82,564	118,640	285,647	22,000	222,042
25,000 UNDER	158,490	3,694,230	31,850	78,046	120,940	287,129	22,000	203,730
26,000 UNDER	159,110	3,960,491	37,280	65,324	122,230	291,972	18,450	125,117
27,000 UNDER	154,630	3,882,755	33,600	67,920	123,430	346,571	19,950	198,167
28,000 UNDER	150,500	4,022,792	34,750	77,239	120,650	317,259	20,200	171,725
29,000 UNDER	140,450	3,811,082	33,700	74,472	110,800	269,212	18,500	107,602
30,000 UNDER	129,300	3,609,237	30,150	82,100	105,200	214,619	18,500	174,472
31,000 UNDER	578,780	17,700,268	152,750	300,066	493,750	1,280,590	27,700	710,204
32,000 UNDER	448,050	15,969,273	141,650	298,889	399,250	1,099,707	41,450	476,229
33,000 UNDER	239,800	13,523,887	117,000	294,066	218,250	599,725	50,450	577,268
34,000 UNDER	270,250	12,095,728	94,450	215,696	256,200	824,408	37,500	502,014
35,000 UNDER	206,450	10,265,811	87,300	181,334	200,200	661,127	28,000	310,510
36,000 UNDER	150,500	8,005,272	69,500	198,569	151,000	524,753	20,450	247,005
37,000 UNDER	150,500	5,566,772	49,450	105,554	104,250	564,396	16,000	208,225
38,000 UNDER	71,150	4,298,312	41,250	166,195	74,450	403,935	10,500	136,282
39,000 UNDER	86,350	5,521,166	58,050	251,080	94,100	554,361	12,500	185,664
40,000 UNDER	50,100	3,571,128	35,650	208,278	56,250	457,509	8,000	112,660
41,000 UNDER	31,840	2,476,755	24,750	174,946	37,010	344,182	5,400	75,257
42,000 UNDER	84,230	2,364,123	75,760	700,949	101,460	1,275,815	12,400	207,229
43,000 UNDER	19,464	3,686,823	20,171	602,124	25,000	807,914	3,500	47,550
44,000 UNDER	3,522	1,991,522	2,512	308,891	1,058	286,941	400	14,560
45,000 UNDER	1,552	1,099,119	1,749	672,992	1,929	274,556	203	18,730
1,000,000 AND OVER								
TOTALS	8,903,193	\$196,791,389	1,969,914	\$66,434,939	6,141,040	\$19,445,389	1,119,813	\$8,234,002

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)  
Personal Income Tax Statistics  
COMPARISON BY ADJUSTED GROSS INCOME CLASS  
State Totals - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	BUSINESS AND PROFESSION				FARM			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	18,374	\$ 169,695	52,623	\$ 867,642	305	\$ 3,283	8,011	\$ 123,002
1,000 UNDER	18,400	30,030	9,250	46,559	100	46,559	1,350	11,507
1,000 UNDER	16,150	31,089	5,160	34,005	500	388	1,350	5,207
2,000 UNDER	19,500	51,793	18,950	61,636	500	921	1,230	11,201
3,000 UNDER	25,720	64,972	8,300	51,087	250	511	1,100	13,112
4,000 UNDER	25,450	97,185	8,100	47,070	250	511	1,220	27,052
5,000 UNDER	30,150	123,606	10,200	62,034	100	388	1,150	11,857
6,000 UNDER	26,600	133,704	10,800	62,005	400	303	1,150	2,406
7,000 UNDER	27,450	159,034	9,750	72,717	400	391	1,200	8,535
8,000 UNDER	24,250	127,192	11,600	69,025	600	3,508	1,150	4,192
9,000 UNDER	23,400	134,302	11,800	66,961	450	1,945	1,000	2,616
10,000 UNDER	24,850	182,680	11,850	67,838	450	1,923	1,150	25,222
11,000 UNDER	22,400	183,354	9,100	34,049	450	4,465	1,150	11,123
12,000 UNDER	21,450	157,005	9,700	53,182	300	1,476	1,150	19,727
13,000 UNDER	21,450	180,244	10,350	39,696	300	5,066	1,150	11,259
14,000 UNDER	21,450	166,512	8,050	40,253	550	1,727	1,150	4,017
15,000 UNDER	24,400	192,086	12,650	53,574	950	3,028	1,150	10,287
16,000 UNDER	22,050	172,042	13,800	49,354	750	4,853	1,150	3,255
17,000 UNDER	18,500	178,718	13,600	39,827	500	5,425	1,150	2,069
18,000 UNDER	16,500	146,321	10,500	39,395	450	5,400	2,700	26,269
19,000 UNDER	18,200	198,250	14,950	42,317	750	5,611	1,150	6,885
20,000 UNDER	19,500	192,121	11,350	46,214	100	326	1,150	9,407
21,000 UNDER	15,500	135,337	12,350	48,428	500	7,487	1,150	11,066
22,000 UNDER	17,500	157,519	11,650	35,773	100	1,547	1,150	18,881
23,000 UNDER	14,600	124,522	10,600	28,268	600	5,473	1,150	8,049
24,000 UNDER	18,100	208,207	8,900	36,340	450	3,651	1,150	15,321
25,000 UNDER	16,950	158,608	12,450	47,796	350	471	1,150	10,811
26,000 UNDER	15,250	159,915	10,350	35,302	300	2,565	1,150	5,329
27,000 UNDER	17,150	137,879	11,700	60,220	450	1,761	1,150	10,720
28,000 UNDER	22,000	149,118	9,750	29,713	200	3,227	1,150	10,811
29,000 UNDER	13,300	156,247	10,050	34,621	800	3,795	1,150	41,996
30,000 UNDER	78,550	961,124	45,100	136,777	700	48,954	5,500	43,008
31,000 UNDER	61,850	807,092	34,100	136,010	1,000	17,185	2,350	16,319
32,000 UNDER	41,600	644,398	27,750	108,293	1,600	5,197	2,350	23,707
33,000 UNDER	23,050	627,903	23,900	117,998	1,800	6,195	2,350	20,799
34,000 UNDER	26,100	671,866	19,750	75,652	1,000	13,618	2,350	20,799
35,000 UNDER	19,300	508,670	17,450	58,909	600	10,650	1,700	15,231
36,000 UNDER	13,300	311,775	6,650	39,921	500	18,688	1,700	11,353
37,000 UNDER	12,700	321,147	6,550	38,636	400	24,657	1,700	20,780
38,000 UNDER	13,050	357,419	6,550	35,589	450	1,970	1,700	23,682
39,000 UNDER	10,800	209,207	5,600	49,721	720	1,977	1,700	20,672
40,000 UNDER	7,460	206,055	3,670	34,306	380	10,317	1,100	22,156
41,000 UNDER	2,470	1,392,705	10,500	124,739	1,510	23,292	1,100	1,350
42,000 UNDER	4,739	392,729	2,380	96,225	400	23,292	1,100	1,350
43,000 UNDER	7,811	131,549	600	35,476	99	9,681	1,100	20,603
44,000 UNDER	4,111	222,359	231	48,208	48	8,278	1,100	28,601
TOTALS	965,165	\$12,508,809	590,594	\$3,433,343	27,595	\$351,380	89,499	\$1,296,092

FOOTNOTES FOLLOW THIS SECTION



Table 4A (continued)<sup>†</sup>  
Personal Income Tax Statistics  
COMPARISON BY ADJUSTED GROSS INCOME CLASS  
State Totals - 1983 Taxable Year

[illegible]

FOOTNOTES FOLLOW THIS SECTION



Table 4A (continued)  
 Personal Income Tax Statistics  
 COMPARISON BY ADJUSTED GROSS INCOME CLASS  
 State Totals - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	NET SALE OF CAPITAL ASSETS <sup>1</sup>				ALL OTHER INCOME SOURCES <sup>2</sup>			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	19,173	\$ 333,110	1,818	\$ 1,509	10,004	\$ 70,719	9,259	\$ 690,458
\$1 UNDER	4,300	16,416	2,850	2,042	21,800	40,554	1,000	5,227
1,000 UNDER	4,300	16,416	1,750	1,552	4,750	9,777	1,250	7,236
2,000 UNDER	7,000	11,641	1,700	1,577	7,950	19,749	1,500	6,408
3,000 UNDER	5,000	11,052	4,500	3,169	15,500	15,500	1,600	7,439
4,000 UNDER	5,100	14,736	4,100	3,169	7,750	19,191	1,250	2,757
5,000 UNDER	13,200	27,550	2,700	2,371	8,850	30,719	1,000	6,502
6,000 UNDER	11,200	22,975	2,800	2,371	9,200	22,975	1,200	10,223
7,000 UNDER	11,200	22,975	2,800	2,371	10,500	22,975	1,700	10,223
8,000 UNDER	10,700	21,953	2,800	2,371	8,300	19,191	2,400	7,171
9,000 UNDER	12,900	23,153	5,200	3,622	11,500	23,153	1,200	1,500
10,000 UNDER	12,900	23,153	5,200	3,622	9,900	23,153	1,200	13,503
11,000 UNDER	12,900	23,153	5,200	3,622	10,700	23,153	1,000	13,503
12,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
13,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
14,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
15,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
16,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
17,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
18,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
19,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
20,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
21,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
22,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
23,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
24,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
25,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
26,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
27,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
28,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
29,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
30,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
31,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
32,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
33,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
34,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
35,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
36,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
37,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
38,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
39,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
40,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
41,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
42,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
43,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
44,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
45,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
46,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
47,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
48,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
49,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
50,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
51,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
52,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
53,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
54,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
55,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
56,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
57,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
58,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
59,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
60,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
61,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
62,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
63,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
64,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
65,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
66,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
67,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
68,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
69,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
70,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
71,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
72,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
73,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
74,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
75,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
76,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
77,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
78,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
79,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
80,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
81,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
82,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
83,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
84,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
85,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
86,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
87,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
88,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
89,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
90,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
91,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
92,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
93,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
94,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
95,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
96,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
97,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
98,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
99,000 UNDER	12,900	23,153	5,200	3,622	10,500	23,153	1,000	13,503
1,000,000 AND OVER	1,171	1,977,938	1,199	1,901	1,971	1,971,938	1,199	1,971,938
TOTALS	877,359	\$10,751,663	420,769	\$3,139,300	625,688	\$3,299,376	99,772	\$703,512

FOOTNOTES FOLLOW THIS SECTION

Table 4A†  
Personal Income Tax Statistics  
COMPARISON BY ADJUSTED GROSS INCOME CLASS  
State Totals - 1983 Taxable Years

ADJUSTED GROSS INCOME CLASS	MOVING EXPENSE		FORFEITED INTEREST		ALIMONY		TOTAL ADJUSTMENTS †	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	1,262	\$ 4,082	1,131	\$ 113	1,210	\$ 6,671	1,176	\$ 44,463
\$1 UNDER	3,350	162	750	147	350	1,975	9,700	23,007
1,000 UNDER	2,250	894	1,000	126	350	1,975	7,950	23,017
2,000 UNDER	1,750	310	750	126	350	1,975	1,350	23,038
3,000 UNDER	1,000	2,436	1,750	913	350	2,501	15,000	23,188
4,000 UNDER	1,000	911	1,750	913	350	2,501	2,150	43,190
5,000 UNDER	2,000	2,694	850	147	850	2,133	25,200	51,592
6,000 UNDER	1,750	1,969	1,800	255	1,400	5,831	31,180	52,222
7,000 UNDER	1,350	1,397	1,000	219	1,000	5,831	28,880	52,036
8,000 UNDER	1,050	2,176	1,800	297	1,000	1,301	31,910	56,777
9,000 UNDER	2,200	4,141	2,250	656	600	2,254	34,680	66,413
10,000 UNDER	3,750	5,089	1,000	813	950	4,092	32,100	60,710
11,000 UNDER	3,200	4,200	2,150	674	1,200	6,074	35,500	68,916
12,000 UNDER	2,350	2,378	1,750	234	1,550	4,021	33,000	60,236
13,000 UNDER	2,300	1,578	1,600	1,135	1,000	3,025	36,950	61,848
14,000 UNDER	2,400	1,578	2,350	1,800	900	4,039	38,050	67,528
15,000 UNDER	3,550	5,506	1,300	332	1,500	3,742	42,150	90,573
16,000 UNDER	2,950	1,504	2,350	797	1,500	5,886	47,166	72,166
17,000 UNDER	1,200	2,762	1,800	600	1,500	5,886	47,166	72,166
18,000 UNDER	2,400	4,710	2,350	1,800	2,500	13,158	47,166	101,096
19,000 UNDER	4,100	5,476	1,750	597	1,250	5,548	45,700	82,832
20,000 UNDER	2,800	2,772	1,650	165	1,150	7,909	42,900	92,007
21,000 UNDER	2,300	2,876	1,650	319	2,000	7,252	46,200	88,954
22,000 UNDER	1,950	2,833	1,750	82	2,650	11,675	43,550	98,723
23,000 UNDER	1,200	1,589	1,150	634	1,500	5,050	38,950	75,251
24,000 UNDER	1,200	1,405	1,200	600	1,200	12,359	42,350	97,109
25,000 UNDER	1,400	2,241	1,300	1,201	1,500	17,131	42,350	87,444
26,000 UNDER	1,750	3,237	1,800	240	1,000	7,893	42,350	87,180
27,000 UNDER	2,450	4,824	1,700	366	1,000	8,989	42,350	80,936
28,000 UNDER	2,150	2,921	2,350	2,105	1,150	4,763	40,100	65,723
29,000 UNDER	4,950	18,272	6,500	2,443	0	2,195	19,250	413,294
30,000 UNDER	4,550	13,473	5,450	1,457	5,450	19,172	17,350	407,562
31,000 UNDER	6,250	12,730	2,500	1,034	7,250	27,311	14,950	375,423
32,000 UNDER	3,600	12,694	2,650	1,299	3,800	21,154	14,950	375,423
33,000 UNDER	3,600	9,303	3,150	1,199	3,500	20,824	10,750	282,984
34,000 UNDER	1,350	4,662	2,500	1,518	0	25,759	85,000	293,774
35,000 UNDER	1,500	1,523	2,500	1,235	0	15,085	57,500	134,314
36,000 UNDER	1,450	4,357	1,300	1,235	2,500	14,135	45,500	134,856
37,000 UNDER	1,250	5,947	1,700	1,504	2,500	11,469	37,500	203,421
38,000 UNDER	1,250	5,947	1,700	1,504	1,800	16,760	34,160	171,554
39,000 UNDER	1,300	3,730	1,480	883	1,400	15,007	26,000	96,119
40,000 UNDER	1,390	8,442	1,170	2,049	4,800	20,540	26,000	317,603
41,000 UNDER	1,220	1,529	3,500	2,034	1,400	27,229	13,500	16,627
42,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
43,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
44,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
45,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
46,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
47,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
48,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
49,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
50,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
51,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
52,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
53,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
54,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
55,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
56,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
57,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
58,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
59,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
60,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
61,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
62,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
63,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
64,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
65,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
66,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
67,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
68,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
69,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
70,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
71,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
72,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
73,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
74,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
75,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
76,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
77,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
78,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
79,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
80,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
81,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
82,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
83,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
84,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
85,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
86,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
87,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
88,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
89,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
90,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
91,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
92,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
93,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
94,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
95,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
96,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
97,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
98,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
99,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
100,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
101,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
102,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
103,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
104,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
105,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
106,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
107,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
108,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
109,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
110,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
111,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
112,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
113,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
114,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
115,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
116,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
117,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
118,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
119,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
120,000 UNDER	1,190	1,562	2,500	225	1,200	7,234	13,500	16,627
121,000 UNDER	1,190	1,562	2					



Table 4A (continued)  
Personal Income Tax Statistics  
COMPARISON BY ADJUSTED GROSS INCOME CLASS  
State Totals - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	STANDARD DEDUCTIONS		ITEMIZED DEDUCTIONS		MEDICAL EXPENSE		HOME REAL ESTATE TAXES	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	563,817	\$ 1,136,307	35,936	\$ 465,720	23,580	\$ 50,425	26,987	\$ 33,922
1,000 UNDER	196,740	372,155	12,956	108,423	5,950	8,095	10,350	13,238
1,000-2,000 UNDER	249,510	535,010	15,750	178,598	5,550	13,020	16,250	4,828
2,000-3,000 UNDER	319,100	599,955	15,750	198,775	10,700	21,939	11,250	10,657
3,000-4,000 UNDER	322,960	640,527	19,600	129,390	11,700	30,535	13,200	10,478
4,000-5,000 UNDER	353,180	697,967	23,150	184,121	12,050	31,695	17,250	14,240
5,000-6,000 UNDER	352,680	711,557	30,350	198,938	18,600	40,701	20,600	17,206
6,000-7,000 UNDER	309,300	629,217	40,750	274,021	29,150	56,655	29,050	19,170
7,000-8,000 UNDER	312,080	662,407	41,600	268,477	27,250	54,022	28,000	19,966
8,000-9,000 UNDER	272,680	580,278	50,650	304,681	34,850	63,278	34,150	25,025
9,000-10,000 UNDER	252,600	547,375	53,950	342,391	34,000	66,588	36,900	26,177
10,000-11,000 UNDER	246,540	523,087	57,950	372,328	34,350	87,361	42,350	29,087
11,000-12,000 UNDER	215,510	473,627	61,500	371,358	37,100	85,575	45,250	26,610
12,000-13,000 UNDER	205,120	463,751	72,350	455,192	33,950	89,522	39,800	31,012
13,000-14,000 UNDER	213,670	466,394	72,350	461,069	37,000	98,022	53,350	31,740
14,000-15,000 UNDER	197,670	440,799	69,720	490,059	37,050	76,823	49,100	31,740
15,000-16,000 UNDER	196,140	434,940	84,700	505,051	42,000	83,600	55,650	32,225
16,000-17,000 UNDER	162,520	358,807	81,700	524,192	41,100	52,092	58,600	36,278
17,000-18,000 UNDER	151,010	345,624	83,700	563,255	37,900	53,862	60,550	37,085
18,000-19,000 UNDER	157,790	346,624	86,300	564,155	37,000	57,303	60,450	39,908
19,000-20,000 UNDER	132,010	309,686	93,050	649,302	43,200	91,881	68,000	72,860
20,000-21,000 UNDER	126,600	296,262	95,100	656,200	49,600	62,922	65,800	73,735
21,000-22,000 UNDER	105,080	255,205	91,150	697,602	31,650	51,166	70,750	75,700
22,000-23,000 UNDER	98,650	234,277	95,150	670,199	33,700	51,582	75,500	77,500
23,000-24,000 UNDER	86,050	199,094	92,050	696,851	32,700	68,536	70,100	71,532
24,000-25,000 UNDER	85,270	208,154	95,050	696,829	32,750	60,519	70,100	71,532
25,000-26,000 UNDER	74,010	186,017	99,150	730,844	32,700	51,646	71,250	77,882
26,000-27,000 UNDER	71,080	180,868	107,150	709,806	33,950	46,731	76,800	79,887
27,000-28,000 UNDER	61,150	153,869	107,150	795,870	33,000	46,952	83,000	55,952
28,000-29,000 UNDER	56,450	147,450	98,150	727,081	33,350	42,887	77,550	51,044
29,000-30,000 UNDER	52,250	137,682	92,150	737,084	33,450	51,846	72,150	51,355
30,000-31,000 UNDER	48,950	122,838	92,150	745,154	33,550	188,220	37,450	14,454
31,000-32,000 UNDER	48,950	122,838	92,150	745,154	33,550	188,220	37,450	14,454
32,000-33,000 UNDER	42,900	109,992	90,050	719,992	33,500	127,311	33,500	22,549
33,000-34,000 UNDER	42,900	109,992	90,050	719,992	33,500	127,311	33,500	22,549
34,000-35,000 UNDER	32,550	91,355	80,050	713,355	33,500	127,311	33,500	22,549
35,000-36,000 UNDER	18,250	50,585	20,050	50,585	31,150	46,998	18,150	18,121
36,000-37,000 UNDER	18,250	50,585	20,050	50,585	31,150	46,998	18,150	18,121
37,000-38,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
38,000-39,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
39,000-40,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
40,000-41,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
41,000-42,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
42,000-43,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
43,000-44,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
44,000-45,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
45,000-46,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
46,000-47,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
47,000-48,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
48,000-49,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
49,000-50,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
50,000-51,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
51,000-52,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
52,000-53,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
53,000-54,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
54,000-55,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
55,000-56,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
56,000-57,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
57,000-58,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
58,000-59,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
59,000-60,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
60,000-61,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
61,000-62,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
62,000-63,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
63,000-64,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
64,000-65,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
65,000-66,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
66,000-67,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
67,000-68,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
68,000-69,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
69,000-70,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
70,000-71,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
71,000-72,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
72,000-73,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
73,000-74,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
74,000-75,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
75,000-76,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
76,000-77,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
77,000-78,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
78,000-79,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
79,000-80,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
80,000-81,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
81,000-82,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
82,000-83,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
83,000-84,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
84,000-85,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
85,000-86,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
86,000-87,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
87,000-88,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
88,000-89,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
89,000-90,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
90,000-91,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
91,000-92,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
92,000-93,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
93,000-94,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
94,000-95,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
95,000-96,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
96,000-97,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
97,000-98,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
98,000-99,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
99,000-100,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
100,000-101,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
101,000-102,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
102,000-103,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
103,000-104,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	15,172
104,000-105,000 UNDER	13,250	38,958	15,050	38,958	19,800	39,621	14,150	



Table 4A (continued)<sup>†</sup>  
 Personal Income Tax Statistics  
 COMPARISON BY ADJUSTED GROSS INCOME CLASS  
 State Totals - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	OTHER REAL ESTATE TAXES		SALES TAXES		LICENSE TAXES	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO. ADJ. GROSS INCOME						
1,000 UNDER	1,102	\$ 673	20,271	\$ 7,099	16,281	\$ 1,843
1,000 UNDER	500	62	11,350	4,353	6,800	808
2,000 UNDER	350	289	7,900	2,713	3,650	631
3,000 UNDER	450	280	14,500	7,839	9,050	1,294
4,000 UNDER	100	15	19,500	5,837	8,850	897
5,000 UNDER	500	168	21,600	6,685	12,200	1,247
6,000 UNDER	—	—	28,900	8,593	16,600	1,523
7,000 UNDER	500	581	30,550	12,603	24,200	2,210
8,000 UNDER	1,000	816	40,250	10,808	26,800	2,377
9,000 UNDER	1,500	389	48,550	13,222	31,600	2,470
10,000 UNDER	250	80	52,050	17,255	32,950	4,178
11,000 UNDER	500	238	55,350	18,867	36,500	3,654
12,000 UNDER	1,050	175	60,000	19,097	41,150	3,852
13,000 UNDER	1,250	461	55,350	17,299	36,850	3,322
14,000 UNDER	1,850	245	71,250	25,048	50,500	5,240
15,000 UNDER	1,050	249	67,200	24,560	47,250	4,353
16,000 UNDER	1,050	238	83,300	30,855	59,950	6,819
17,000 UNDER	1,250	405	79,750	31,495	58,800	5,625
18,000 UNDER	1,500	1,028	81,600	35,525	61,900	7,408
19,000 UNDER	2,000	1,160	84,200	35,527	64,950	7,210
20,000 UNDER	2,050	429	90,150	35,980	66,450	6,889
21,000 UNDER	1,700	591	92,250	39,599	70,950	7,578
22,000 UNDER	2,300	890	90,550	38,238	65,200	7,194
23,000 UNDER	2,350	890	92,300	42,553	71,050	8,082
24,000 UNDER	2,350	925	92,300	43,885	71,800	8,428
25,000 UNDER	2,500	925	92,950	44,445	72,850	8,543
26,000 UNDER	2,050	1,194	96,950	49,080	75,850	8,790
27,000 UNDER	2,300	1,250	100,000	50,942	78,650	9,418
28,000 UNDER	1,200	1,174	106,000	53,245	87,200	10,456
29,000 UNDER	1,800	1,259	106,000	57,257	86,500	9,013
30,000 UNDER	2,150	1,888	90,800	47,723	74,800	9,908
31,000 UNDER	1,900	5,505	442,050	254,839	363,750	46,834
32,000 UNDER	1,700	3,550	384,250	242,880	307,450	44,804
33,000 UNDER	2,650	2,991	306,350	211,385	251,350	38,413
34,000 UNDER	4,000	2,000	257,100	189,233	211,850	34,399
35,000 UNDER	5,200	2,005	203,400	157,996	168,650	28,544
36,000 UNDER	3,500	3,278	150,150	119,481	119,900	21,265
37,000 UNDER	3,050	1,788	100,750	68,268	84,250	15,050
38,000 UNDER	2,350	1,388	78,050	48,268	60,200	10,481
39,000 UNDER	2,350	1,700	91,250	63,268	70,500	12,802
40,000 UNDER	2,260	2,002	5,350	56,109	42,590	8,252
41,000 UNDER	1,410	1,199	36,240	28,643	27,200	5,295
42,000 UNDER	1,530	2,900	100,270	119,463	71,500	16,274
43,000 UNDER	1,530	2,900	24,827	39,773	15,900	4,665
44,000 UNDER	1,235	2,564	4,030	10,488	2,556	1,041
45,000 UNDER	1,230	441	1,924	18,993	1,163	710
1,000,000 AND OVER	—	—	—	—	—	—
TOTALS	99,859	\$54,926	4,218,042	\$2,511,544	3,260,040	\$1,237,337

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)  
Personal Income Tax Statistics  
COMPARISON BY ADJUSTED GROSS INCOME CLASS  
State Totals - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	OTHER TAXES		TOTAL TAXES		CASH CONTRIBUTIONS		OTHER THAN CASH CONTRIBUTIONS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO. ADJ. GROSS INCOME	5,702	2,332	32,977	46,558	32,938	22,799	6,039	23,556
1,000	1,000	56	12,700	13,422	9,950	8,883	2,747	3,556
2,000	1,450	971	17,900	11,422	5,250	4,386	1,650	2,710
3,000	2,100	356	14,300	19,328	10,000	8,960	4,300	3,581
4,000	2,350	655	19,800	17,880	14,850	11,485	5,000	3,554
5,000	3,350	553	22,650	22,185	17,300	18,295	5,350	3,212
6,000	3,350	183	29,750	27,355	21,300	14,247	8,450	1,277
7,000	3,100	722	39,500	34,566	30,350	23,054	9,150	2,100
8,000	3,600	1,053	41,350	34,789	34,100	14,196	7,250	2,425
9,000	6,350	1,267	50,050	42,674	41,650	22,326	8,400	2,429
10,000	6,350	909	52,600	48,798	44,750	35,651	17,850	3,802
11,000	8,150	1,020	56,600	52,870	47,250	37,151	19,350	4,719
12,000	9,400	1,061	61,600	51,873	50,650	39,301	20,950	5,511
13,000	6,750	1,179	56,200	48,572	46,550	31,787	19,650	4,733
14,000	11,350	2,447	71,150	62,932	58,350	44,634	12,800	5,259
15,000	11,350	1,314	80,500	62,932	58,350	44,634	22,150	6,809
16,000	14,250	2,474	83,750	73,711	73,250	47,101	10,500	7,410
17,000	13,500	1,950	81,200	75,624	71,400	44,148	20,800	9,180
18,000	12,800	2,813	82,750	87,407	75,150	51,414	23,600	7,072
19,000	11,950	2,024	86,050	82,058	75,200	54,287	23,850	7,695
20,000	13,700	2,648	92,300	89,006	81,800	58,072	23,500	7,458
21,000	15,450	2,966	94,250	93,428	81,200	51,984	23,050	8,179
22,000	16,250	2,168	91,950	92,927	81,050	50,870	20,900	8,490
23,000	15,250	2,732	92,800	98,220	84,150	50,497	35,650	10,697
24,000	18,200	3,669	94,800	105,024	84,100	52,775	32,700	7,652
25,000	17,350	3,193	98,550	110,949	90,000	53,314	32,550	7,254
26,000	17,450	2,979	101,700	113,546	92,400	53,658	32,300	7,185
27,000	18,250	3,501	107,100	126,228	96,100	65,471	37,000	10,948
28,000	17,100	2,860	97,550	114,644	90,750	57,507	34,800	10,914
29,000	16,550	3,414	92,250	114,228	83,800	67,912	33,450	9,926
30,000	81,200	18,676	450,450	590,998	422,950	325,672	127,500	50,931
31,000	75,250	13,432	389,850	564,575	364,450	305,753	125,400	58,467
32,000	58,950	11,887	259,650	453,424	232,850	226,604	126,800	55,786
33,000	48,150	12,604	204,550	382,168	175,500	177,891	107,050	48,852
34,000	35,750	9,089	150,850	303,235	145,050	157,868	5,800	31,565
35,000	18,650	5,908	101,250	215,885	98,000	117,160	3,250	26,719
36,000	14,550	3,653	76,600	170,940	71,100	84,701	36,950	17,912
37,000	23,250	6,795	93,600	224,644	89,950	134,506	2,100	51,110
38,000	8,720	2,168	55,750	151,889	53,650	97,503	29,090	32,224
39,000	5,490	1,621	36,400	105,617	34,830	68,728	18,560	23,186
40,000	12,580	8,750	100,800	356,640	94,500	287,022	6,300	22,504
41,000	4,723	1,044	25,071	129,825	24,171	176,025	1,200	91,087
42,000	406	1,183	1,938	22,532	1,857	9,584	1,940	109,626
TOTALS	752,573	\$171,004	4,290,077	\$6,277,970	3,904,958	\$3,824,106	1,698,966	\$966,662

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)  
 Personal Income Tax Statistics  
 COMPARISON BY ADJUSTED GROSS INCOME CLASS  
 State Totals - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	CONTRIBUTION CARRYFORWARD PRIOR YEAR		CONTRIBUTIONS USED		CONTRIBUTIONS DEDUCTED		MORTGAGE INTEREST	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	5,033	\$24,652	24,070	\$50,000	23,713	\$5	27,650	\$210,241
1,000 UNDER	250	1,051	3,350	2,835	10,200	5,321	10,000	49,260
2,000 UNDER	350	1,051	850	2,835	5,500	6,950	16,000	31,013
3,000 UNDER	350	2,025	2,100	1,572	10,850	6,400	10,000	50,359
4,000 UNDER	1,350	5,885	2,850	8,491	14,950	10,531	12,500	42,906
5,000 UNDER	1,750	5,865	2,250	2,277	17,550	19,775	14,500	74,538
6,000 UNDER	850	2,509	1,350	3,561	21,000	14,472	18,500	74,773
7,000 UNDER	1,350	1,562	3,900	4,929	31,300	20,787	24,000	44,204
8,000 UNDER	1,850	1,062	1,550	1,303	34,850	16,301	23,500	105,049
9,000 UNDER	1,700	1,429	3,000	4,715	23,400	23,468	27,100	101,665
10,000 UNDER	1,300	2,334	3,450	6,432	45,350	37,355	27,950	111,004
11,000 UNDER	600	7,476	2,700	12,111	48,250	27,057	38,150	129,940
12,000 UNDER	300	1,613	2,350	9,752	52,500	31,292	38,550	120,255
13,000 UNDER	1,350	6,269	2,200	9,987	47,500	32,492	35,500	120,475
14,000 UNDER	1,850	1,188	3,800	14,908	63,200	46,167	49,450	195,515
15,000 UNDER	1,050	4,521	2,350	11,031	59,300	45,233	41,800	183,812
16,000 UNDER	1,600	4,809	3,000	6,165	75,800	53,156	51,100	187,439
17,000 UNDER	1,350	5,244	2,400	9,645	72,400	48,927	51,500	209,655
18,000 UNDER	1,950	10,944	2,800	12,923	76,450	56,507	55,500	234,353
19,000 UNDER	850	1,168	2,900	3,380	78,200	59,769	55,900	197,320
20,000 UNDER	1,650	6,469	2,650	10,056	84,550	61,943	80,000	260,229
21,000 UNDER	850	822	800	3,375	84,000	57,610	64,450	241,807
22,000 UNDER	1,300	3,202	1,500	1,965	84,400	59,677	65,500	202,328
23,000 UNDER	1,300	5,240	2,500	10,029	85,750	65,805	65,500	270,128
24,000 UNDER	1,500	1,491	750	1,787	85,600	61,070	64,100	249,156
25,000 UNDER	950	2,253	900	5,812	86,300	66,165	64,100	274,114
26,000 UNDER	350	978	1,400	3,357	92,500	68,189	70,550	312,276
27,000 UNDER	950	1,790	1,400	4,716	95,500	71,607	71,550	242,614
28,000 UNDER	850	1,333	1,650	2,897	98,500	74,953	78,400	247,069
29,000 UNDER	800	2,454	750	3,688	91,000	68,186	70,700	233,028
30,000 UNDER	950	2,253	900	3,487	85,000	76,605	68,550	313,068
31,000 UNDER	2,500	14,849	2,900	17,313	129,400	375,140	360,200	1,420,637
32,000 UNDER	2,650	6,026	3,000	11,915	122,400	358,230	328,250	1,451,303
33,000 UNDER	1,400	18,839	2,400	28,381	296,600	314,748	257,500	1,205,544
34,000 UNDER	2,900	13,725	1,900	15,532	251,400	274,383	227,500	1,235,531
35,000 UNDER	650	1,493	1,450	7,020	198,300	215,216	179,800	1,188,790
36,000 UNDER	1,600	2,434	1,500	5,170	147,800	186,696	133,100	981,937
37,000 UNDER	750	9,065	1,600	5,823	98,550	141,121	107,000	494,717
38,000 UNDER	400	6,462	2,500	9,225	73,000	99,351	67,500	424,297
39,000 UNDER	700	7,437	750	21,332	91,500	178,721	80,250	773,288
40,000 UNDER	940	44,588	620	55,841	54,120	114,514	47,410	491,378
41,000 UNDER	730	18,459	650	23,894	35,300	66,479	30,520	373,204
42,000 UNDER	2,520	114,525	2,300	131,066	27,310	362,995	81,500	1,120,306
43,000 UNDER	1,350	137,587	1,000	174,836	97,400	231,862	18,750	1,255,795
44,000 UNDER	367	60,266	306	96,071	2,946	109,141	1,258	65,924
45,000 UNDER	280	199,447	114	200,742	1,675	178,116	1,258	51,034
1,000,000 AND OVER	51,203	\$761,608	103,938	\$1,031,849	3,981,624	\$4,520,522	3,259,870	\$18,401,328
TOTALS								

FOOTNOTES FOLLOW THIS SECTION



Table 4A (continued)†  
Personal Income Tax Statistics  
COMPARISON BY ADJUSTED GROSS INCOME CLASS  
State Totals - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	OTHER INTEREST		TOTAL INTEREST		CASUALTY LOSS		ALL OTHER DEDUCTIONS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	25,623	\$ 16,883	32,273	\$ 335,124	1,755	\$ 2,742	25,708	\$ 30,107
1,000 UNDER	11,200	21,857	12,200	71,117	250	275	10,350	10,002
2,000 UNDER	6,350	11,843	7,550	42,856	250	250	6,050	3,672
3,000 UNDER	10,950	32,852	13,650	82,211	600	1,969	10,750	12,029
4,000 UNDER	13,350	16,120	16,650	55,106	250	1,629	13,250	9,708
5,000 UNDER	15,300	21,314	20,650	95,052			18,250	13,685
6,000 UNDER	19,850	33,535	25,300	98,308	350	35	23,650	17,325
7,000 UNDER	23,750	33,098	32,950	17,412	1,250	3,513	31,550	26,908
8,000 UNDER	25,700	39,475	34,350	10,824	1,650	1,985	30,050	14,498
9,000 UNDER	32,900	38,894	41,250	10,509	3,000	11,800	40,050	20,026
10,000 UNDER	38,550	51,125	44,750	142,258	4,600	9,609	43,800	22,286
11,000 UNDER	42,750	55,192	50,600	185,132	2,700	3,760	43,200	16,159
12,000 UNDER	46,900	62,357	54,700	192,713	1,600	4,528	43,900	20,232
13,000 UNDER	40,750	72,853	48,550	211,325	1,900	4,524	45,500	25,716
14,000 UNDER	56,950	76,403	64,600	251,917	1,900	4,303	63,950	25,855
15,000 UNDER	54,150	84,200	60,750	248,013	5,150	20,094	59,250	25,288
16,000 UNDER	68,000	71,959	77,050	258,297	2,900	3,500	73,550	24,866
17,000 UNDER	65,200	77,612	74,050	285,267	3,600	5,693	73,550	38,542
18,000 UNDER	68,900	87,151	77,800	221,504	5,100	5,795	75,500	38,099
19,000 UNDER	73,050	88,188	80,650	255,617	3,600	15,870	80,500	50,517
20,000 UNDER	80,150	93,161	86,750	323,390	3,200	5,322	82,300	46,786
21,000 UNDER	81,750	110,173	91,200	371,980	2,600	5,822	83,500	44,546
22,000 UNDER	77,250	100,968	86,200	325,296	3,300	5,264	81,500	53,158
23,000 UNDER	80,200	108,548	88,900	348,377	4,800	6,489	84,900	53,461
24,000 UNDER	78,850	114,821	87,950	348,977	4,200	8,188	83,600	55,271
25,000 UNDER	80,800	117,897	89,900	391,810	4,200	18,908	83,650	53,353
26,000 UNDER	87,650	124,959	94,950	471,235	3,800	4,116	89,350	53,609
27,000 UNDER	89,800	111,224	97,600	452,028	5,200	12,716	92,150	57,150
28,000 UNDER	95,500	132,811	103,200	449,980	4,500	5,826	98,200	61,985
29,000 UNDER	86,400	125,869	93,600	446,697	4,200	8,628	90,750	68,850
30,000 UNDER	80,700	115,800	87,300	448,966	5,000	4,461	86,150	57,908
31,000 UNDER	48,900	63,149	437,000	253,787	18,500	44,445	430,000	291,098
32,000 UNDER	45,550	61,800	379,950	248,583	18,100	29,651	370,750	225,053
33,000 UNDER	25,650	53,420	202,300	148,747	13,000	27,294	229,400	225,822
34,000 UNDER	19,050	40,219	150,350	105,749	13,000	33,601	251,750	239,438
35,000 UNDER	15,050	44,026	100,150	148,525	10,000	18,951	20,600	186,135
36,000 UNDER	13,450	35,759	147,350	145,686	6,000	12,481	151,050	153,801
37,000 UNDER	24,550	23,749	99,000	99,460	6,500	10,488	107,650	114,473
38,000 UNDER	20,050	20,547	74,000	73,772	3,000	5,112	77,600	98,149
39,000 UNDER	24,250	28,667	89,650	134,984	5,500	13,998	98,750	138,287
40,000 UNDER	49,710	219,751	53,220	1,071,129	2,000	10,653	57,350	85,079
41,000 UNDER	2,180	15,659	34,730	58,863	1,300	6,355	38,680	61,226
42,000 UNDER	18,460	727,627	94,979	1,000,899	4,000	24,203	109,910	263,227
43,000 UNDER	3,523	421,757	23,169	1,277,291	1,500	14,544	28,911	140,060
44,000 UNDER	1,677	149,458	3,762	252,450	100	4,163	4,977	57,053
45,000 AND OVER	1,677	156,448	1,774	207,482	100	4,221	2,477	73,471
TOTALS	3,729,824	\$7,972,754	4,073,368	\$26,374,076	195,787	\$470,128	3,991,166	\$9,568,737

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)  
Personal Income Tax Statistics  
COMPARISON BY ADJUSTED GROSS INCOME CLASS  
State Totals - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	PERSONAL CREDIT		DEPENDENT CREDIT		TAX SAVINGS FROM INCOME AVERAGING		ELDERLY CREDIT	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	59,753	10,993	193,108	3,305	—	—	—	—
1,000 UNDER	20,710	10,177	59,200	710	—	—	—	—
2,000 UNDER	25,180	12,078	64,600	775	250	—	—	—
3,000 UNDER	33,890	17,000	98,950	1,181	250	—	—	—
4,000 UNDER	32,760	17,212	148,310	1,780	—	—	—	—
5,000 UNDER	37,530	18,861	149,700	1,796	—	—	—	—
6,000 UNDER	38,030	19,594	164,900	1,979	100	—	1,600	5
7,000 UNDER	35,050	18,020	169,550	2,035	500	—	2,500	27
8,000 UNDER	35,480	19,028	199,850	2,398	1,950	—	1,950	108
9,000 UNDER	32,390	17,418	197,550	2,371	2,400	—	1,150	82
10,000 UNDER	30,550	16,807	182,750	2,193	2,050	—	1,500	173
11,000 UNDER	30,890	17,142	193,950	2,327	2,900	—	2,500	161
12,000 UNDER	27,110	15,578	176,850	2,122	2,100	—	2,450	121
13,000 UNDER	26,670	15,087	169,600	2,025	2,200	—	1,950	174
14,000 UNDER	28,470	15,180	181,250	2,175	4,200	—	1,650	85
15,000 UNDER	26,870	15,353	187,000	2,244	3,600	—	1,850	169
16,000 UNDER	28,040	16,151	182,100	2,185	6,100	—	1,750	226
17,000 UNDER	24,970	14,072	163,950	1,967	4,550	—	2,200	83
18,000 UNDER	23,710	13,830	157,650	1,892	9,350	—	1,250	239
19,000 UNDER	23,690	13,184	153,650	1,844	7,900	—	1,200	265
20,000 UNDER	22,500	13,474	164,850	1,978	9,000	—	2,300	44
21,000 UNDER	22,706	13,350	168,450	2,021	1,000	—	1,100	287
22,000 UNDER	19,830	12,074	142,000	1,704	12,500	—	1,850	202
23,000 UNDER	19,800	11,794	160,000	1,920	13,700	—	1,400	202
24,000 UNDER	17,900	10,893	138,200	1,660	1,100	—	1,650	260
25,000 UNDER	180,320	11,239	153,200	1,838	12,200	—	1,700	441
26,000 UNDER	173,960	10,890	152,950	1,835	10,100	—	950	214
27,000 UNDER	174,030	10,976	145,300	1,744	9,950	—	1,500	481
28,000 UNDER	158,350	10,755	171,250	2,055	1,550	—	1,450	175
29,000 UNDER	154,750	9,863	131,500	1,578	9,950	—	1,750	522
30,000 UNDER	147,750	9,299	129,900	1,559	13,000	—	1,550	194
31,000 UNDER	637,830	22,645	655,680	7,868	58,750	—	2,350	1,246
32,000 UNDER	489,500	24,042	529,650	6,358	48,000	—	2,500	973
33,000 UNDER	37,950	26,774	408,950	4,907	37,000	—	2,500	573
34,000 UNDER	29,050	21,103	352,150	4,226	30,750	—	1,500	275
35,000 UNDER	22,350	16,291	249,850	2,998	20,750	—	200	62
36,000 UNDER	164,100	1,980	196,850	2,362	28,650	—	450	22
37,000 UNDER	109,900	8,027	121,750	1,461	2,000	—	200	75
38,000 UNDER	98,650	7,178	103,400	1,246	13,300	—	200	188
39,000 UNDER	98,650	7,178	112,950	1,355	10,000	—	100	24
40,000 UNDER	5,000	4,255	65,350	1,785	12,410	—	100	24
41,000 UNDER	38,640	2,788	43,810	2,26	8,100	—	50	19
42,000 UNDER	105,260	1,523	121,400	1,357	2,400	—	90	28
43,000 UNDER	25,799	1,223	27,874	1,225	400	—	*	21
44,000 UNDER	4,191	1,223	2,081	2,24	284	—	*	—
45,000 UNDER AND OVER	1,967	1,327	2,024	2,24	284	—	*	—
TOTALS	10,950,080	668,382	7,846,679	94,161	522,992	\$11,585	48,848	\$9,495

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†  
Personal Income Tax Statistics  
COMPARISON BY ADJUSTED GROSS INCOME CLASS  
State Totals - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	INCOME TAX WITHHELD		ESTIMATE PAID		EXCESS SDI		RENTER'S CREDIT	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
NO ADJ. GROSS INCOME	25,223	15,169	7,588	18,476	1,891	1,500	496,191	42,651
1,000 UNDER	89,600	3,516	3,000	474	1,500	1,500	79,310	8,251
2,000 UNDER	158,000	2,844	1,350	237	1,500	1,500	101,850	11,778
3,000 UNDER	217,000	7,583	2,200	467	1,750	1,750	130,050	11,002
4,000 UNDER	225,950	9,841	5,600	1,392	1,000	1,000	133,231	13,231
5,000 UNDER	251,850	14,089	5,600	2,225	1,500	1,500	160,550	15,194
6,000 UNDER	253,350	17,891	7,700	2,418	850	850	167,900	16,193
7,000 UNDER	233,600	21,033	6,600	1,383	350	350	153,804	17,004
8,000 UNDER	220,550	24,968	11,000	3,108	350	350	174,520	17,177
9,000 UNDER	220,750	26,931	13,000	4,254	250	250	160,330	15,501
10,000 UNDER	222,030	35,162	16,050	4,288	350	350	158,180	15,177
11,000 UNDER	217,220	38,330	17,700	4,900	250	250	145,830	14,289
12,000 UNDER	203,400	39,821	19,450	4,987	500	500	141,080	13,620
13,000 UNDER	199,580	46,083	21,150	5,490	500	500	138,250	13,395
14,000 UNDER	222,090	60,355	21,150	6,901	1,500	1,500	154,910	14,828
15,000 UNDER	213,360	62,097	21,150	7,536	1,250	1,250	152,580	14,174
16,000 UNDER	230,710	77,108	26,400	11,045	3,000	3,000	148,360	14,338
17,000 UNDER	195,660	78,850	25,350	10,608	12,000	12,000	124,910	12,058
18,000 UNDER	191,350	77,323	25,350	9,944	12,250	12,250	123,450	12,126
19,000 UNDER	186,940	89,032	25,350	10,916	13,900	13,900	113,280	11,145
20,000 UNDER	185,080	93,689	26,350	12,855	13,900	13,900	110,930	11,012
21,000 UNDER	190,350	102,447	25,350	10,659	11,600	11,600	112,650	11,172
22,000 UNDER	146,600	107,585	23,350	10,468	13,400	13,400	91,550	9,526
23,000 UNDER	156,650	106,288	22,350	13,908	13,050	13,050	89,450	8,927
24,000 UNDER	153,950	110,225	22,350	11,238	14,450	14,450	85,900	8,588
25,000 UNDER	153,350	113,363	22,350	15,028	9,550	9,550	84,440	8,487
26,000 UNDER	156,230	119,891	17,300	11,437	13,650	13,650	81,420	8,124
27,000 UNDER	151,180	123,333	21,350	14,951	8,650	8,650	74,750	7,430
28,000 UNDER	148,750	125,711	21,350	15,790	11,800	11,800	59,950	6,252
29,000 UNDER	137,900	123,835	21,350	14,131	10,800	10,800	61,650	6,251
30,000 UNDER	127,500	116,307	20,650	15,767	10,400	10,400	52,600	5,434
31,000 UNDER	56,900	578,510	8,050	73,396	43,800	43,800	301,050	31,893
32,000 UNDER	44,250	533,137	6,650	75,352	41,700	41,700	110,300	11,855
33,000 UNDER	32,500	456,186	5,700	74,858	31,400	31,400	118,350	12,450
34,000 UNDER	263,000	414,026	48,100	63,204	27,400	27,400	47,500	5,009
35,000 UNDER	203,450	376,256	39,150	63,745	19,150	19,150	28,550	3,073
36,000 UNDER	147,850	305,216	34,100	63,210	13,400	13,400	17,800	1,823
37,000 UNDER	96,500	230,237	25,350	55,630	11,150	11,150	8,350	1,017
38,000 UNDER	69,700	180,470	23,350	58,492	6,900	6,900	5,800	706
39,000 UNDER	87,500	256,707	23,350	93,130	10,150	10,150	7,900	938
40,000 UNDER	47,450	166,925	23,350	84,547	4,870	4,870	4,050	475
41,000 UNDER	29,820	120,280	17,700	76,087	3,100	3,100	2,430	282
42,000 UNDER	27,500	450,997	58,250	411,682	8,900	8,900	5,060	522
43,000 UNDER	17,847	223,648	17,400	33,933	3,590	3,590	940	99
44,000 UNDER	2,633	67,146	3,400	17,966	2,590	2,590	105	10
45,000 UNDER	1	73,047	1,787	36,668	367	367	52	5
1,000,000 AND OVER								
TOTALS	8,126,347	\$6,413,496	1,077,898	\$2,333,226	398,653	\$20,196	4,594,988	\$449,959

FOOTNOTES FOLLOW THIS SECTION



Table 4A (continued)  
Personal Income Tax Statistics  
COMPARISON BY ADJUSTED GROSS INCOME CLASS  
State Totals - 1983 Taxable Year

24

ADJUSTED GROSS INCOME CLASS	TAX DUE AT TIME OF FILING		OVERPAID		REFUND		CREDIT TO NEXT YEAR'S TAXES	
	NUMBER	AMOUNT (\$ THOUSANDS)	NUMBER	AMOUNT (\$ THOUSANDS)	NUMBER	AMOUNT (\$ THOUSANDS)	NUMBER	AMOUNT (\$ THOUSANDS)
NO ADJ. GROSS INCOME	1,562	2,031	523,479	73,992	520,873	69,774	1,627	4,018
\$1 UNDER	1,250	131	144,640	10,263	143,910	10,239	1,000	24
1,000 UNDER	5,600	122	200,500	11,635	199,750	11,526	1,000	109
2,000 UNDER	6,350	435	264,330	19,491	263,950	19,423	1,500	58
3,000 UNDER	6,250	396	282,680	22,975	281,180	23,773	2,500	301
4,000 UNDER	5,700	406	313,900	30,525	312,400	30,422	3,000	303
5,000 UNDER	44,480	926	305,350	33,283	303,250	32,963	3,600	322
6,000 UNDER	44,850	1,414	271,150	30,530	270,150	30,275	2,000	155
7,000 UNDER	44,480	1,694	276,000	35,311	271,500	34,772	6,100	639
8,000 UNDER	45,290	2,028	244,150	33,491	240,650	31,517	6,750	1,975
9,000 UNDER	45,450	3,242	233,100	37,408	229,350	36,440	5,500	1,768
10,000 UNDER	59,430	4,038	223,670	36,664	219,280	35,244	6,100	1,321
11,000 UNDER	58,460	4,683	203,000	33,813	197,750	32,827	7,400	1,986
12,000 UNDER	55,970	4,221	194,800	35,521	188,950	34,409	7,100	1,122
13,000 UNDER	60,390	5,281	216,780	39,759	211,530	38,770	7,000	1,050
14,000 UNDER	51,770	5,792	207,150	38,928	202,400	37,662	7,350	1,302
15,000 UNDER	64,640	6,942	209,450	42,823	204,950	42,566	7,250	1,266
16,000 UNDER	52,320	6,563	184,050	42,736	175,950	40,888	11,250	2,048
17,000 UNDER	55,910	7,802	172,100	37,980	166,850	35,846	8,750	2,124
18,000 UNDER	53,360	41,767	167,600	41,767	161,850	39,859	9,000	1,904
19,000 UNDER	54,660	8,285	162,750	43,015	156,500	41,283	10,000	1,622
20,000 UNDER	58,050	8,900	161,400	39,285	156,650	38,230	7,000	955
21,000 UNDER	52,600	9,516	143,000	39,225	128,200	38,272	7,250	1,039
22,000 UNDER	52,600	9,520	124,950	40,075	128,700	38,722	8,750	2,123
23,000 UNDER	52,700	10,209	125,600	39,024	119,250	37,866	8,100	1,288
24,000 UNDER	53,520	10,609	124,850	40,650	120,850	39,143	7,000	1,508
25,000 UNDER	54,330	10,023	119,150	41,253	115,880	40,088	5,250	1,215
26,000 UNDER	53,900	12,001	116,400	39,072	111,300	37,305	7,100	1,766
27,000 UNDER	53,950	10,832	115,800	40,987	111,300	39,325	8,000	1,662
28,000 UNDER	52,900	12,355	100,350	38,984	96,300	37,534	5,350	1,450
29,000 UNDER	51,800	12,990	91,950	35,917	87,450	34,917	5,850	1,001
30,000 UNDER	24,780	66,672	392,800	167,770	375,800	156,880	26,250	7,930
31,000 UNDER	20,700	72,262	281,000	151,915	268,650	145,112	17,850	6,802
32,000 UNDER	17,800	72,219	192,100	110,133	181,850	103,617	12,000	6,516
33,000 UNDER	15,280	76,258	138,900	86,533	131,650	78,818	12,000	7,715
34,000 UNDER	11,220	64,450	110,200	71,921	103,450	64,759	10,750	7,162
35,000 UNDER	9,000	61,483	73,450	55,668	66,450	48,677	9,250	5,991
36,000 UNDER	6,250	51,001	47,350	40,986	42,850	36,200	8,250	5,786
37,000 UNDER	4,900	45,781	23,000	28,199	27,750	27,124	7,250	5,075
38,000 UNDER	5,400	46,033	44,100	40,351	36,250	50,624	6,100	9,727
39,000 UNDER	3,740	54,459	23,940	34,767	19,650	28,360	6,170	6,408
40,000 UNDER	23,020	48,713	15,400	26,812	11,910	20,708	4,800	6,104
41,000 UNDER	60,600	203,071	44,110	17,446	31,580	29,859	17,250	37,987
42,000 UNDER	19,375	150,237	10,660	57,183	6,637	34,148	5,271	23,035
43,000 UNDER	2,346	47,825	1,790	29,827	939	10,139	1,422	10,688
44,000 UNDER	1,051	118,062	1,895	29,402	382	11,745	1,626	17,657
1,000,000 AND OVER	2,663,795	\$1,396,300	7,643,538	\$2,188,594	7,414,831	\$1,990,838	341,176	\$197,762
TOTALS								

FOOTNOTES FOLLOW THIS SECTION

Table 4B†  
Personal Income Tax Statistics  
COMPARISON BY ADJUSTED GROSS INCOME CLASS  
Single Returns - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED GROSS INCOME (THOUSANDS)	DEDUCTIONS (THOUSANDS)	TAXABLE INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS (THOUSANDS)	TAX AFTER CREDITS (THOUSANDS)
	ALL	TAXABLE						
NO ADJ. GROSS INCOME	367,642	1,004	\$ -456.368	\$ 624.801	\$ -	\$ 7.423	\$ 14.190	\$ 1.355
\$1 UNDER	146,910	4,750	79.940	237.175	20.636	2.483	5.708	1.368
1,000 UNDER	193,080	6,650	288.777	308.152	23.566	5.890	7.937	1.477
2,000 UNDER	242,690	7,300	605.339	398.705	426.455	8.023	9.580	2.098
3,000 UNDER	248,180	6,900	868.953	411.317	700.857	10.825	9.580	2.098
4,000 UNDER	250,830	7,650	1,126.735	419.297	902.775	27.051	9.542	2.000
5,000 UNDER	243,080	204,480	1,338.983	418.953	1,001.086	16.195	8.510	2.295
6,000 UNDER	247,080	199,400	1,407.344	404.111	1,128.104	19.456	7.931	10.453
7,000 UNDER	247,080	190,730	1,499.510	365.510	1,133.701	23.143	7.230	18.338
8,000 UNDER	200,480	170,730	1,533.055	347.001	1,201.057	26.826	6.723	2.000
9,000 UNDER	180,240	156,250	1,562.512	331.251	1,230.266	28.928	5.704	2.295
10,000 UNDER	143,770	143,770	1,568.520	310.187	1,258.333	28.928	5.704	2.295
11,000 UNDER	136,610	136,610	1,602.007	294.623	1,238.686	23.527	5.204	2.295
12,000 UNDER	119,470	119,470	1,547.004	282.580	1,264.424	46.815	5.195	4.905
13,000 UNDER	140,520	140,520	1,931.441	321.315	1,552.414	47.105	4.914	4.905
14,000 UNDER	124,870	124,870	1,836.502	284.510	1,551.992	56.262	4.914	4.905
15,000 UNDER	121,340	121,340	2,055.846	300.626	1,755.220	56.262	4.914	4.905
16,000 UNDER	113,380	113,380	1,857.181	271.387	1,585.794	55.187	4.914	4.905
17,000 UNDER	103,730	103,730	1,827.118	271.096	1,556.022	55.187	4.914	4.905
18,000 UNDER	95,140	95,140	1,775.797	269.945	1,505.852	56.184	4.914	4.905
19,000 UNDER	92,480	92,480	1,816.171	285.165	1,530.929	66.572	4.914	4.905
20,000 UNDER	90,200	90,200	1,848.175	250.582	1,587.593	66.572	4.914	4.905
21,000 UNDER	74,150	74,150	1,614.890	256.319	1,358.571	66.572	4.914	4.905
22,000 UNDER	71,150	71,150	1,724.773	234.497	1,490.276	66.572	4.914	4.905
23,000 UNDER	63,250	63,250	1,569.752	237.164	1,332.588	66.572	4.914	4.905
24,000 UNDER	59,630	59,630	1,519.247	231.781	1,287.466	66.572	4.914	4.905
25,000 UNDER	56,380	56,380	1,511.758	217.899	1,293.859	66.572	4.914	4.905
26,000 UNDER	51,000	51,000	1,408.249	217.220	1,191.029	66.572	4.914	4.905
27,000 UNDER	49,000	49,000	1,402.480	224.403	1,177.077	66.572	4.914	4.905
28,000 UNDER	39,800	39,800	1,173.958	183.232	990.726	66.572	4.914	4.905
29,000 UNDER	19,150	19,150	4,806.489	738.073	4,068.416	66.572	4.914	4.905
30,000 UNDER	18,050	18,050	2,955.866	527.597	2,428.269	66.572	4.914	4.905
31,000 UNDER	39,400	39,400	1,666.230	281.745	1,384.485	66.572	4.914	4.905
32,000 UNDER	29,400	29,400	1,414.723	280.207	1,134.516	66.572	4.914	4.905
33,000 UNDER	18,750	18,750	981.740	170.192	811.548	66.572	4.914	4.905
34,000 UNDER	12,350	12,350	707.290	137.515	569.775	66.572	4.914	4.905
35,000 UNDER	12,350	12,350	507.898	91.473	416.425	66.572	4.914	4.905
36,000 UNDER	5,850	5,850	293.440	64.158	229.282	66.572	4.914	4.905
37,000 UNDER	8,050	8,050	824.006	144.477	679.529	66.572	4.914	4.905
38,000 UNDER	5,720	5,720	484.517	95.231	389.286	66.572	4.914	4.905
39,000 UNDER	3,980	3,980	377.249	71.563	305.686	66.572	4.914	4.905
40,000 UNDER	1,540	1,540	1,553.985	202.262	1,351.723	66.572	4.914	4.905
41,000 UNDER	3,190	3,190	918.904	160.200	758.704	66.572	4.914	4.905
42,000 UNDER	3,530	3,530	359.408	55.672	303.736	66.572	4.914	4.905
43,000 UNDER	290	290	816.714	25.672	791.042	66.572	4.914	4.905
44,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
45,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
46,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
47,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
48,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
49,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
50,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
51,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
52,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
53,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
54,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
55,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
56,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
57,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
58,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
59,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
60,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
61,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
62,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
63,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
64,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
65,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
66,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
67,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
68,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
69,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
70,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
71,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
72,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
73,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
74,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
75,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
76,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
77,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
78,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
79,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
80,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
81,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
82,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
83,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
84,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
85,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
86,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
87,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
88,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
89,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
90,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
91,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
92,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
93,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
94,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
95,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
96,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
97,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
98,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
99,000 UNDER	290	290	290	290	290	66.572	4.914	4.905
1,000,000 AND OVER	290	290	290	290	290	66.572	4.914	4.905
TOTALS	4,690,146	3,165,789	\$61,752.849	\$12,641.682	\$49,855.159	\$2,482.591	\$236.291	\$2,245.278

FOOTNOTES FOLLOW THIS SECTION

Table 4Ct  
Personal Income Tax Statistics  
COMPARISON BY ADJUSTED GROSS INCOME CLASS  
Separate Returns - 1983 Taxable Year

51

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED GROSS INCOME (THOUSANDS)	DEDUCTIONS (THOUSANDS)	TAXABLE INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS (THOUSANDS)	TAX AFTER CREDITS (THOUSANDS)
	ALL	TAXABLE						
NO ADJ. GROSS INCOME	14,942	*	\$ -62,504	\$ 32,594	\$ 21,220	\$ 3,422	\$ 608	\$ 37
\$1 UNDER	4,700	200	1,952	8,946	276	111	214	22
1,000 UNDER	5,050	550	7,294	8,320	3,660	803	215	6
2,000 UNDER	5,850	1,000	14,184	13,725	5,038	154	276	62
3,000 UNDER	4,150	900	14,461	10,509	13,154	309	198	16
4,000 UNDER	5,500	500	24,380	17,500	21,220	649	233	39
5,000 UNDER	6,850	3,850	37,373	12,248	32,657	2,025	343	132
6,000 UNDER	8,050	6,050	57,938	37,517	41,222	6,777	444	321
7,000 UNDER	7,750	6,900	57,476	14,540	44,821	1,299	369	314
8,000 UNDER	7,850	7,350	66,151	16,752	38,636	1,210	357	596
9,000 UNDER	5,800	5,550	55,152	12,586	49,758	2,192	279	674
10,000 UNDER	6,400	6,400	67,133	11,452	39,987	1,022	311	1,029
11,000 UNDER	4,900	4,900	56,641	11,877	40,112	1,163	238	1,785
12,000 UNDER	4,500	4,350	58,112	14,550	27,367	1,773	226	910
13,000 UNDER	4,600	4,150	55,805	11,598	42,845	1,326	178	979
14,000 UNDER	2,850	2,600	41,136	13,259	34,595	517	125	659
15,000 UNDER	3,600	3,600	55,837	11,566	42,845	1,326	195	1,131
16,000 UNDER	2,930	2,930	48,331	10,937	34,595	517	122	1,176
17,000 UNDER	1,250	1,250	21,633	5,639	15,994	204	78	1,440
18,000 UNDER	4,550	4,550	83,723	12,114	68,895	3,605	101	2,801
19,000 UNDER	2,300	2,300	45,110	4,638	38,709	1,624	101	1,522
20,000 UNDER	1,750	1,750	35,857	9,872	22,481	1,880	186	1,180
21,000 UNDER	2,400	2,400	47,496	5,993	41,503	1,799	106	1,694
22,000 UNDER	1,100	1,100	24,612	4,144	20,468	909	70	1,839
23,000 UNDER	1,350	1,350	31,701	3,574	25,913	1,329	54	1,275
24,000 UNDER	1,850	1,850	20,850	2,594	18,255	1,892	35	1,857
25,000 UNDER	1,700	1,700	43,371	7,053	36,320	1,767	79	1,688
26,000 UNDER	1,900	1,900	50,575	8,455	42,120	2,168	76	2,091
27,000 UNDER	1,800	1,800	57,683	16,746	36,736	1,950	11	1,839
28,000 UNDER	1,700	1,700	20,093	5,371	14,721	722	288	1,434
29,000 UNDER	1,050	1,050	31,125	6,714	21,717	1,363	74	1,255
30,000 UNDER	3,300	3,300	107,383	27,469	79,914	4,529	388	4,170
31,000 UNDER	2,600	2,600	96,747	18,181	78,566	5,152	275	4,891
32,000 UNDER	1,800	1,800	76,077	13,787	52,283	4,431	80	4,364
33,000 UNDER	1,850	1,850	39,791	3,974	35,816	2,792	37	2,755
34,000 UNDER	600	600	31,305	2,977	28,328	2,305	26	2,281
35,000 UNDER	600	600	33,883	11,838	22,045	1,615	151	1,463
36,000 UNDER	100	100	6,156	1,410	4,747	387	4	383
37,000 UNDER	100	100	7,540	519	7,021	637	5	787
38,000 UNDER	280	270	23,699	5,072	17,118	1,667	76	1,677
39,000 UNDER	180	180	16,992	3,707	13,285	1,224	1	1,223
40,000 UNDER	420	420	57,134	12,713	40,889	7,856	308	7,590
41,000 UNDER	262	262	75,939	19,195	51,166	7,153	143	7,085
42,000 UNDER	48	48	31,805	7,120	23,728	2,197	90	2,118
43,000 UNDER	34	34	72,095	7,105	61,450	7,201	289	6,584
1,000,000 AND OVER	*	*						
TOTALS	140,197	96,085	\$1,847,277	\$485,749	\$1,391,408	\$86,485	\$8,276	\$74,174

FOOTNOTES FOLLOW THIS SECTION



Table 4D1  
 Personal Income Tax Statistics  
 COMPARISON BY ADJUSTED GROSS INCOME CLASS  
 Joint Returns - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED GROSS INCOME (THOUSANDS)	DEDUCTIONS (THOUSANDS)	TAXABLE INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS (THOUSANDS)	TAX AFTER CREDITS (THOUSANDS)
	ALL	TAXABLE						
NO ADJ. GROSS INCOME	155,834	1,391	\$ -1,410.186	\$ 744.013	---	\$ 77	\$ 13,374	\$ 2,795
\$1 UNDER	39,750	5,150	19,127	176,892	---	18,156	3,789	148
1,000 UNDER	35,900	4,800	52,876	140,692	---	22,829	3,392	194
2,000 UNDER	50,600	5,000	128,539	222,743	---	21,623	4,230	349
3,000 UNDER	65,800	6,200	326,870	242,782	---	15,675	6,793	587
4,000 UNDER	71,300	6,050	322,381	304,550	---	15,638	6,793	662
5,000 UNDER	70,850	5,400	336,765	309,849	---	27,020	7,453	976
6,000 UNDER	75,500	5,850	489,222	300,520	---	10,406	8,974	738
7,000 UNDER	86,500	6,150	646,693	356,195	---	17,882	8,146	645
8,000 UNDER	84,750	5,100	719,736	374,161	---	37,784	7,832	948
9,000 UNDER	84,800	5,950	802,583	385,024	---	27,572	7,911	1,913
10,000 UNDER	96,300	35,900	1,011,608	415,072	595,947	9,753	9,020	1,396
11,000 UNDER	91,000	33,600	1,056,804	403,245	645,205	48,605	8,750	2,042
12,000 UNDER	91,450	65,250	1,139,063	481,467	720,635	22,813	8,502	3,176
13,000 UNDER	97,500	75,350	1,219,053	433,927	832,638	14,344	9,241	4,883
14,000 UNDER	92,750	71,650	1,344,791	451,558	898,645	19,605	9,382	5,895
15,000 UNDER	101,350	84,000	1,571,488	470,288	1,079,248	35,482	9,981	8,730
16,000 UNDER	93,500	79,710	1,542,141	476,188	1,057,096	30,679	9,250	10,558
17,000 UNDER	99,000	86,580	1,723,624	496,920	1,217,948	24,706	9,741	13,169
18,000 UNDER	90,250	80,100	1,488,799	472,519	1,016,408	23,344	8,939	14,096
19,000 UNDER	101,750	91,250	1,681,907	541,340	1,142,178	31,747	10,344	18,755
20,000 UNDER	102,700	96,200	2,104,965	528,026	1,533,059	35,599	10,161	23,609
21,000 UNDER	94,850	88,480	2,440,087	506,819	1,910,933	34,733	9,847	23,673
22,000 UNDER	93,850	87,600	2,112,963	521,514	1,556,955	36,235	9,666	26,219
23,000 UNDER	89,000	83,750	2,094,082	552,174	1,518,087	39,497	9,374	28,056
24,000 UNDER	96,750	93,650	2,370,090	568,530	1,790,368	50,808	10,237	34,717
25,000 UNDER	96,750	91,380	2,482,574	597,672	1,823,270	46,225	10,084	36,679
26,000 UNDER	94,500	91,300	2,501,869	542,680	1,942,236	50,959	10,470	40,179
27,000 UNDER	100,450	98,900	2,767,701	633,171	2,126,922	63,194	10,181	46,232
28,000 UNDER	91,850	89,350	2,618,000	597,837	2,015,691	58,806	10,187	44,877
29,000 UNDER	92,500	88,550	2,720,931	607,837	2,087,071	61,116	10,158	50,625
30,000 UNDER	446,350	437,880	4,477,710	3,208,479	1,173,975	354,400	57,515	394,327
35,000 UNDER	285,500	281,300	4,444,548	3,218,662	1,079,358	403,332	57,035	346,108
40,000 UNDER	219,750	216,250	4,559,569	2,843,064	1,061,085	422,548	59,238	363,336
45,000 UNDER	234,450	232,800	4,700,659	2,646,714	1,346,843	418,008	56,220	361,788
50,000 UNDER	199,000	197,250	4,444,548	2,304,742	1,346,843	387,068	27,231	360,432
55,000 UNDER	148,000	147,250	4,482,758	1,825,552	1,112,667	368,331	23,528	344,803
60,000 UNDER	100,000	100,000	4,470,284	1,357,976	4,673,437	278,336	17,889	260,447
65,000 UNDER	74,000	74,000	4,571,046	1,048,002	3,923,656	241,156	13,424	227,732
70,000 UNDER	88,000	87,250	4,573,839	1,527,597	3,015,052	225,513	20,327	205,186
75,000 UNDER	51,000	51,000	4,570,400	978,719	3,370,049	240,823	14,151	226,672
80,000 UNDER	33,000	33,000	3,160,850	693,582	2,444,497	192,044	11,166	180,878
85,000 UNDER	30,000	30,000	3,148,461	2,536,540	2,316,449	824,967	40,088	784,859
90,000 UNDER	21,000	21,000	4,444,548	1,096,339	4,992,471	517,724	20,359	538,083
100,000 UNDER	3,450	3,450	2,444,548	306,803	1,966,780	319,101	6,301	212,799
1,000,000 AND OVER	1,573	1,573	3,444,586	406,321	3,080,053	338,159	8,449	400,996
TOTALS	4,956,145	3,884,844	\$163,376.614	\$39,980.700	\$125,031.401	\$6,446.897	\$647,679	\$5,655.443

FOOTNOTES FOLLOW THIS SECTION

Table 4Et  
Personal Income Tax Statistics  
COMPARISON BY ADJUSTED GROSS INCOME CLASS  
Head of Household Returns - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF TAXPayers		ADJUSTED GROSS INCOME (THOUSANDS)	DEDUCTIONS (THOUSANDS)	TAXABLE INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS (THOUSANDS) <sup>c</sup>	TAX AFTER CREDITS (THOUSANDS) <sup>a</sup>
	ALL	SALE						
NO ADJ. GROSS INCOME	57,613	4	\$ -84.651	\$ 123.358	—	—	\$ 4,770	\$
1,000 UNDER	17,600	100	9,316	55,309	—	876	1,446	233
2,000 UNDER	23,800	400	34,985	71,300	—	345	1,953	10
3,000 UNDER	35,050	550	90,395	111,346	—	592	2,967	17
4,000 UNDER	34,850	450	119,106	106,808	\$ 14,954	633	2,953	48
5,000 UNDER	40,450	350	218,307	196,877	70,508	827	4,112	17
6,000 UNDER	52,750	250	389,464	166,425	123,893	1,337	4,507	34
7,000 UNDER	40,450	300	314,663	159,096	153,581	1,772	4,239	48
8,000 UNDER	59,950	500	449,722	194,571	258,917	2,692	5,298	34
9,000 UNDER	49,950	600	423,945	161,556	260,483	2,889	4,582	29
10,000 UNDER	50,100	600	474,368	158,437	313,931	3,427	4,423	57
11,000 UNDER	49,280	18,150	517,543	172,258	342,282	4,691	4,330	368
12,000 UNDER	40,600	28,200	469,822	134,845	339,968	4,329	3,733	734
13,000 UNDER	43,100	38,350	540,968	140,496	397,054	6,181	3,989	1,775
14,000 UNDER	41,450	34,700	560,195	157,635	399,919	5,945	3,932	2,164
15,000 UNDER	43,800	38,500	633,336	178,170	463,037	7,626	4,352	2,308
16,000 UNDER	42,450	40,200	657,782	156,047	501,715	8,908	4,027	4,928
17,000 UNDER	32,200	31,100	531,215	122,614	400,695	7,781	3,107	4,684
18,000 UNDER	30,100	28,850	526,679	134,920	397,882	8,441	2,859	5,523
19,000 UNDER	33,550	32,050	601,892	123,202	477,504	10,952	2,924	7,024
20,000 UNDER	27,300	23,550	532,967	126,436	404,870	9,798	2,362	7,436
21,000 UNDER	26,550	25,300	544,529	139,561	406,509	10,161	2,398	7,763
22,000 UNDER	25,300	24,400	544,528	130,388	411,652	11,081	2,705	8,376
23,000 UNDER	21,950	21,400	494,109	117,002	376,207	10,576	2,327	8,249
24,000 UNDER	17,500	17,000	411,635	92,875	319,159	9,592	1,905	7,687
25,000 UNDER	18,700	18,200	457,975	96,206	361,670	11,653	1,698	10,009
26,000 UNDER	15,750	15,250	401,640	79,145	315,681	11,712	1,479	9,811
27,000 UNDER	19,600	19,050	524,457	116,904	408,278	14,306	2,003	12,329
28,000 UNDER	13,900	13,300	382,705	80,555	302,149	11,089	1,614	9,475
29,000 UNDER	12,000	11,500	342,594	74,588	268,431	10,277	1,294	8,983
30,000 UNDER	11,700	11,250	345,037	74,044	270,993	10,829	1,505	9,324
31,000 UNDER	36,850	36,350	1,187,225	245,216	939,140	44,793	4,741	38,424
32,000 UNDER	19,700	19,200	736,466	151,051	585,415	30,948	2,597	29,475
33,000 UNDER	11,400	11,150	483,402	131,586	351,816	19,965	1,204	18,811
34,000 UNDER	7,550	7,300	356,236	75,566	280,871	17,030	1,169	16,956
35,000 UNDER	4,050	4,050	211,801	46,614	161,493	11,419	1,455	11,275
36,000 UNDER	2,950	2,950	166,712	42,548	124,164	8,610	940	7,739
37,000 UNDER	1,650	1,650	140,717	38,756	101,961	6,394	51	2,343
38,000 UNDER	1,700	1,700	116,415	28,689	87,726	6,714	747	6,048
39,000 UNDER	1,950	1,950	149,042	29,274	119,669	5,722	346	5,453
40,000 UNDER	1,260	1,260	106,571	27,794	78,103	6,676	487	6,346
41,000 UNDER	970	970	92,168	23,008	68,534	6,189	298	5,993
42,000 UNDER	2,640	2,640	348,890	80,581	268,309	24,098	2,304	23,794
43,000 UNDER	428	428	183,902	35,644	144,419	15,497	904	15,593
44,000 UNDER	122	122	143,302	14,047	68,702	7,402	101	8,505
45,000 UNDER	62	62	143,302	10,171	133,131	14,537	538	17,922
1,000,000 AND OVER								
TOTALS	1,136,436	588,500	\$16,767,088	\$4,935,531	\$12,176,973	\$428,812	\$111,071	\$353,149

FOOTNOTES FOLLOW THIS SECTION

Table 4F†  
Personal Income Tax Statistics  
COMPARISON BY ADJUSTED GROSS INCOME CLASS  
Surviving Spouse Returns - 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED GROSS INCOME (THOUSANDS) <sup>5</sup>	DEDUCTIONS <sup>6</sup> (THOUSANDS)	TAXABLE INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS (THOUSANDS) <sup>7</sup>	TAX AFTER CREDITS (THOUSANDS) <sup>8</sup>
	ALL	REFUNDABLE						
NO. ADJ. GROSS INCOME								
\$1,000 UNDER	502	—	\$ -473	\$ 1,598	—	—	\$ 47	—
1,000 UNDER	750	—	523	2,265	—	—	72	—
2,000 UNDER	500	—	1,352	1,510	—	—	30	—
3,000 UNDER	250	—	1,924	755	\$ 189	\$ 5	25	—
4,000 UNDER	250	—	1,195	755	440	—	22	—
5,000 UNDER	500	—	2,886	1,510	1,376	—	47	—
6,000 UNDER	500	—	3,320	1,995	1,325	—	44	—
7,000 UNDER	500	—	3,107	1,288	620	—	—	—
8,000 UNDER	250	—	3,235	1,057	1,516	—	25	—
9,000 UNDER	350	100	8,043	3,649	5,194	—	37	7
10,000 UNDER	650	100	2,863	1,871	59	59	81	1
11,000 UNDER	250	—	3,394	3,405	989	22	28	—
12,000 UNDER	250	—	8,769	3,362	5,407	—	25	—
13,000 UNDER	600	350	1,516	302	1,214	77	60	32
14,000 UNDER	100	100	2,297	755	2,542	—	10	9
15,000 UNDER	200	200	1,716	302	1,414	19	18	25
16,000 UNDER	100	100	9,312	2,640	6,671	42	19	17
17,000 UNDER	250	250	9,715	1,510	8,205	25	65	51
18,000 UNDER	500	500	5,023	755	4,268	18	113	—
19,000 UNDER	250	250	5,366	1,768	3,597	90	65	—
20,000 UNDER	250	250	—	—	—	41	39	—
21,000 UNDER	250	250	6,314	1,212	5,102	77	—	—
22,000 UNDER	350	250	13,096	1,953	11,143	—	25	99
23,000 UNDER	100	100	2,700	1,232	1,468	247	47	247
24,000 UNDER	950	950	27,089	12,322	15,669	108	10	14
25,000 UNDER	—	—	—	—	—	—	343	—
26,000 UNDER	550	550	18,058	2,732	15,326	—	—	—
27,000 UNDER	550	550	19,716	3,604	15,912	96	422	422
28,000 UNDER	350	350	14,836	4,064	10,772	536	60	478
29,000 UNDER	100	100	4,591	652	3,939	174	121	274
30,000 UNDER	600	600	31,707	3,311	28,396	1,511	9	1,57
31,000 UNDER	200	200	11,242	3,231	8,011	—	73	1,438
32,000 UNDER	350	350	21,975	7,897	14,078	394	371	371
33,000 UNDER	100	100	7,472	1,216	6,157	729	936	—
34,000 UNDER	60	60	5,007	1,266	3,740	—	38	398
35,000 UNDER	60	60	5,625	1,178	4,447	251	39	223
36,000 UNDER	110	110	14,725	3,661	11,065	—	11	316
37,000 UNDER	27	27	1,805	1,571	6,640	328	96	929
38,000 UNDER	3	3	2,160	365	1,795	658	10	682
39,000 UNDER	3	3	7,132	1,239	5,895	189	215	—
40,000 AND OVER	3	3	—	—	—	640	546	—
TOTALS	12,815	7,313	5301,857	\$85,385	\$220,322	\$9,400	\$1,654	\$8,506

FOOTNOTES FOLLOW THIS SECTION



Table 4G†

*Personal Income Tax Statistics*  
**COMPARISON BY ADJUSTED GROSS INCOME CLASS**  
*Joint Head of Household - 1983 Taxable Year*

60

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS		ADJUSTED GROSS INCOMES (THOUSANDS)	DEDUCTIONS & (THOUSANDS)	TAXABLE INCOME (THOUSANDS)	COMPUTED TAX (THOUSANDS)	TOTAL OF TAX CREDITS (THOUSANDS) c	TAX AFTER CREDITS (THOUSANDS) f
	ALL	TAXABLE						
NO ADJ. GROSS INCOME	3,750	—	—	\$ 5,663	—	—	\$ 229	—
\$1 UNDER	—	—	—	1,133	—	—	43	—
1,000 UNDER	750	—	\$ 937	755	—	\$ 1	—	—
2,000 UNDER	—	—	1,994	—	\$ 1,239	9	29	—
3,000 UNDER	500	—	—	—	—	—	—	—
4,000 UNDER	—	—	—	—	—	—	—	—
5,000 UNDER	—	—	—	—	—	—	—	—
6,000 UNDER	1,000	—	5,593	1,510	4,083	39	63	—
7,000 UNDER	—	—	—	—	—	—	—	—
8,000 UNDER	—	—	—	—	—	—	—	—
9,000 UNDER	250	250	3,177	378	1,799	24	14	9
10,000 UNDER	1,000	1,000	9,265	1,510	7,755	106	57	49
11,000 UNDER	—	—	—	—	—	—	—	—
12,000 UNDER	1,500	1,500	15,775	2,806	12,969	201	101	101
13,000 UNDER	—	—	—	—	—	—	—	—
14,000 UNDER	250	250	3,480	378	3,103	66	17	49
15,000 UNDER	—	—	—	—	—	—	—	—
16,000 UNDER	750	750	11,591	1,133	10,459	254	49	205
17,000 UNDER	750	750	12,479	1,133	11,346	299	47	252
18,000 UNDER	—	—	—	—	—	—	—	—
19,000 UNDER	—	—	—	—	—	—	—	—
20,000 UNDER	—	—	—	—	—	—	—	—
21,000 UNDER	250	250	5,128	3,667	1,461	17	20	24
22,000 UNDER	100	100	2,103	771	1,332	31	7	—
23,000 UNDER	—	—	—	—	—	—	—	—
24,000 UNDER	500	500	11,702	3,424	8,278	251	38	214
25,000 UNDER	—	—	—	—	—	—	—	—
26,000 UNDER	—	—	—	—	—	—	—	—
27,000 UNDER	450	450	12,015	2,804	7,593	520	29	405
28,000 UNDER	250	250	6,980	623	6,358	300	14	286
29,000 UNDER	—	—	—	—	—	—	—	—
30,000 UNDER	—	—	—	—	—	—	—	—
31,000 UNDER	950	950	31,370	5,022	26,348	1,366	57	1,308
32,000 UNDER	500	500	19,076	4,111	14,966	857	118	779
33,000 UNDER	250	250	10,591	378	10,213	718	20	698
34,000 UNDER	—	—	—	—	—	—	—	—
35,000 UNDER	500	500	25,895	7,137	18,758	1,252	32	1,221
36,000 UNDER	—	—	—	—	—	—	—	—
37,000 UNDER	—	—	—	—	—	—	—	—
38,000 UNDER	—	—	—	—	—	—	—	—
39,000 UNDER	—	—	—	—	—	—	—	—
40,000 UNDER	40	40	3,448	815	2,634	225	24	204
41,000 UNDER	—	—	—	—	—	—	—	—
42,000 UNDER	10	10	999	602	397	27	1	27
43,000 UNDER	40	40	5,034	537	4,497	430	1	428
44,000 UNDER	17	17	4,685	866	3,819	399	1	428
45,000 UNDER	*	*	1,127	330	797	84	—	94
46,000 UNDER	*	*	8,330	100	8,230	902	—	1,318
47,000 UNDER	—	—	—	—	—	—	—	—
48,000 UNDER	—	—	—	—	—	—	—	—
49,000 UNDER	—	—	—	—	—	—	—	—
50,000 UNDER	—	—	—	—	—	—	—	—
51,000 UNDER	—	—	—	—	—	—	—	—
52,000 UNDER	—	—	—	—	—	—	—	—
53,000 UNDER	—	—	—	—	—	—	—	—
54,000 UNDER	—	—	—	—	—	—	—	—
55,000 UNDER	—	—	—	—	—	—	—	—
56,000 UNDER	—	—	—	—	—	—	—	—
57,000 UNDER	—	—	—	—	—	—	—	—
58,000 UNDER	—	—	—	—	—	—	—	—
59,000 UNDER	—	—	—	—	—	—	—	—
60,000 UNDER	—	—	—	—	—	—	—	—
61,000 UNDER	—	—	—	—	—	—	—	—
62,000 UNDER	—	—	—	—	—	—	—	—
63,000 UNDER	—	—	—	—	—	—	—	—
64,000 UNDER	—	—	—	—	—	—	—	—
65,000 UNDER	—	—	—	—	—	—	—	—
66,000 UNDER	—	—	—	—	—	—	—	—
67,000 UNDER	—	—	—	—	—	—	—	—
68,000 UNDER	—	—	—	—	—	—	—	—
69,000 UNDER	—	—	—	—	—	—	—	—
70,000 UNDER	—	—	—	—	—	—	—	—
71,000 UNDER	—	—	—	—	—	—	—	—
72,000 UNDER	—	—	—	—	—	—	—	—
73,000 UNDER	—	—	—	—	—	—	—	—
74,000 UNDER	—	—	—	—	—	—	—	—
75,000 UNDER	—	—	—	—	—	—	—	—
76,000 UNDER	—	—	—	—	—	—	—	—
77,000 UNDER	—	—	—	—	—	—	—	—
78,000 UNDER	—	—	—	—	—	—	—	—
79,000 UNDER	—	—	—	—	—	—	—	—
80,000 UNDER	—	—	—	—	—	—	—	—
81,000 UNDER	—	—	—	—	—	—	—	—
82,000 UNDER	—	—	—	—	—	—	—	—
83,000 UNDER	—	—	—	—	—	—	—	—
84,000 UNDER	—	—	—	—	—	—	—	—
85,000 UNDER	—	—	—	—	—	—	—	—
86,000 UNDER	—	—	—	—	—	—	—	—
87,000 UNDER	—	—	—	—	—	—	—	—
88,000 UNDER	—	—	—	—	—	—	—	—
89,000 UNDER	—	—	—	—	—	—	—	—
90,000 UNDER	—	—	—	—	—	—	—	—
91,000 UNDER	—	—	—	—	—	—	—	—
92,000 UNDER	—	—	—	—	—	—	—	—
93,000 UNDER	—	—	—	—	—	—	—	—
94,000 UNDER	—	—	—	—	—	—	—	—
95,000 UNDER	—	—	—	—	—	—	—	—
96,000 UNDER	—	—	—	—	—	—	—	—
97,000 UNDER	—	—	—	—	—	—	—	—
98,000 UNDER	—	—	—	—	—	—	—	—
99,000 UNDER	—	—	—	—	—	—	—	—
1,000,000 AND OVER	—	—	—	—	—	—	—	—
<b>TOTALS</b>	<b>14,361</b>	<b>8,111</b>	<b>\$211,774</b>	<b>\$47,526</b>	<b>\$168,494</b>	<b>\$8,378</b>	<b>\$1,013</b>	<b>\$8,065</b>

FOOTNOTES FOLLOW THIS SECTION

Table 51  
Personal Income Tax Statistics  
COMPARISON BY MAJOR INDUSTRY  
1983 Taxable Year

MAJOR INDUSTRIAL GROUP	BUSINESS AND PROFESSIONAL				PARTNERSHIPS			
	NET PROFIT		NET LOSS		NET PROFIT		NET LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
AGRICULTURE, FORESTRY, . . . . . AND FISHING	8,685	\$ 116,942	14,732	\$ 103,479	11,730	\$ 232,680	13,833	\$ 406,369
MINING . . . . .	3,982	77,215	6,857	98,572	12,502	145,251	27,628	504,494
CONSTRUCTION . . . . .	101,732	1,135,927	31,246	228,154	7,435	130,790	5,465	95,607
MANUFACTURING . . . . .	27,971	344,575	23,752	123,393	5,039	99,169	5,862	101,862
SERVICES . . . . .	494,629	6,557,888	248,452	1,381,617	52,559	1,576,083	40,878	552,764
PROFESSIONAL . . . . .	148,056	2,760,143	60,454	259,557	21,326	1,057,174	11,822	141,288
PERSONAL . . . . .	67,973	505,695	30,563	124,405	5,557	62,570	2,657	15,782
BUSINESS . . . . .	168,319	1,723,641	78,791	447,692	8,945	160,108	13,111	117,927
OTHER . . . . .	110,281	1,568,409	78,644	549,963	16,731	296,231	13,288	277,767
TRADE . . . . .	161,901	1,988,818	170,613	859,469	20,358	346,872	17,146	178,709
FINANCE, INSURANCE, AND . . . . . REAL ESTATE	100,837	1,844,956	51,856	384,280	115,686	1,611,193	234,649	3,348,427
TRANSPORTATION, . . . . . COMMUNICATIONS, AND PUBLIC UTILITIES	25,485	283,350	14,188	128,342	5,153	65,673	4,326	70,333
NATURE OF BUSINESS NOT . . . . . ALLOCABLE	39,943	239,136	28,898	126,036	23,222	117,704	30,274	118,333
TOTALS . . . . .	965,165	\$12,588,807	590,594	\$3,433,342	253,688	\$4,325,415	380,061	\$5,376,898

FOOTNOTES FOLLOW THIS SECTION

**Table 6†**  
**Personal Income Tax Statistics**  
**COMPARISON BY COUNTY**  
**1983 Taxable Year**

	POPULATION JULY 1, 1983	ALL RETURNS - TAXABLE AND NONTAXABLE				JOINT RETURNS				TAX ASSESSED (THOUSANDS)
		NO. OF RETURNS	ADJUSTED GROSS INCOME \$ (THOUSANDS)	MEDIAN		NO. OF RETURNS	MEDIAN			
				INCOME	AWR		INCOME	AWR		
ALAMEDA	1,145,200	483,935	\$11,450,306	\$17,379	9	322,439	\$32,489	6	\$378,393	
ALPINE	1,200	204	3,871	19,857	29	110	23,719	27	84	
AMADOR	21,400	8,314	163,941	16,332	14	5,181	22,310	33	4,079	
BUTTE	113,300	53,240	830,679	12,349	53	29,797	19,408	46	33,399	
CALAVERAS	29,400	7,969	147,072	14,400	31	4,339	20,029	45	3,704	
COLUSA	14,300	5,258	99,453	12,986	48	3,960	19,707	49	1,330	
CONTRA COSTA	626,200	282,122	8,151,368	22,755	1	141,068	36,866	2	297,644	
DEL NORTE	18,600	5,921	88,330	11,790	57	5,481	17,984	53	1,025	
EL DORADO	96,100	32,824	654,768	15,513	21	14,751	24,090	24	15,946	
FRESNO	549,500	187,686	3,691,953	13,421	42	101,722	22,236	34	108,450	
GLENN	22,600	7,915	130,779	12,162	45	4,656	18,923	53	3,346	
HUMBOLDT	109,800	40,493	719,452	13,394	44	20,670	23,951	29	19,440	
IMPERIAL	99,900	31,790	533,075	11,797	36	19,156	18,776	38	14,389	
INYO	18,100	7,328	137,759	14,890	28	3,316	23,535	18	3,661	
KERN	443,400	155,287	3,225,343	13,775	17	89,109	23,456	10	95,452	
KINGS	74,200	23,113	428,823	14,345	52	23,395	21,578	39	11,351	
LAKE	42,900	14,838	294,624	12,441	54	8,495	17,800	36	5,495	
LASSER	23,300	7,495	152,923	15,339	23	4,437	21,921	36	3,000	
LOS ANGELES	7,801,300	3,070,874	71,459,109	15,773	18	1,273,115	27,743	13	2,362,457	
MADERA	71,500	21,957	401,390	13,671	35	13,445	20,945	41	10,337	
MARIN	223,500	100,645	3,248,365	21,511	2	41,247	39,904	1	148,988	
MARIPOSA	12,400	4,354	74,341	13,109	46	1,597	20,438	42	1,672	
MENDOCINO	70,500	26,019	465,634	12,824	50	13,877	21,818	37	12,080	
MERCED	142,400	44,928	769,434	12,557	52	26,100	18,742	46	18,934	
MODOC	9,100	2,825	43,384	12,528	53	1,727	18,932	54	989	
MODOC	9,000	3,116	66,404	13,537	40	1,419	23,939	26	1,507	
MONTGOMERY	289,500	103,963	2,342,826	13,617	19	56,783	23,264	21	81,962	
NAPA	101,100	38,443	901,907	18,124	8	19,794	29,095	10	29,005	
NEVADA	62,300	21,772	479,400	15,472	22	12,783	22,431	31	11,721	
ORANGE	2,042,400	837,879	22,024,728	18,638	7	401,578	32,809	5	249,617	
PLACER	129,800	32,317	1,143,644	17,067	11	29,364	27,352	14	30,292	
PLUMAS	18,300	6,267	117,274	13,397	24	3,806	22,657	50	2,780	
RIVERSIDE	717,900	264,621	5,830,567	15,409	23	144,689	23,988	25	153,124	
SACRAMENTO	879,600	336,351	7,074,404	16,303	15	157,241	26,019	12	209,532	
SAN BENITO	37,700	9,864	185,001	13,640	38	5,242	22,328	32	5,623	
SAN BERNARDINO	971,300	328,664	6,831,579	16,631	12	178,441	26,458	18	174,587	
SAN DIEGO	1,892,200	733,956	18,559,842	15,830	16	351,830	27,190	15	343,574	
SAN FRANCISCO	937,200	353,366	7,928,189	15,614	20	99,436	27,123	14	344,978	
SAN JOAQUIN	585,100	141,160	2,477,589	14,472	10	72,729	24,189	23	26,977	
SAN LUIS OBISPO	172,300	64,745	1,322,008	13,224	27	32,991	24,886	22	37,914	
SAN MATEO	661,200	268,448	7,930,264	21,293	3	118,658	36,472	4	329,849	
SANTA BARBARA	113,000	128,745	3,086,459	16,582	13	58,771	29,718	9	113,501	
SANTA CLARA	1,352,000	553,812	16,401,530	20,909	4	261,260	36,465	3	621,526	
SANTA CRUZ	201,500	83,331	1,774,036	15,259	26	37,125	26,808	17	36,431	
SHASTA	124,000	44,367	810,458	14,033	34	25,871	21,612	38	20,235	
SISKIYOU	3,400	1,126	19,115	14,218	55	943	21,567	40	418	
SOLANO	41,700	14,707	245,808	12,936	49	8,726	18,996	52	6,124	
SOLANO	244,400	80,196	2,148,731	19,493	5	49,523	30,020	8	59,465	
SONOMA	119,800	129,730	2,880,778	17,106	10	61,312	28,412	11	89,680	
STANISLAUS	289,200	103,559	1,807,775	13,650	39	56,309	22,092	35	34,035	
SUTTER	56,300	19,721	348,966	13,010	47	11,103	20,411	43	9,788	
TEHAMA	42,100	13,338	218,463	12,379	43	7,936	11,117	47	5,994	
TRINITY	12,800	3,818	64,074	13,530	41	2,411	18,076	50	1,383	
TULARE	265,700	83,707	1,456,179	12,644	51	48,511	19,010	31	38,783	
TUOLUMNE	37,500	13,795	242,960	13,839	37	8,109	20,392	44	5,370	
VENTURA	365,400	216,134	5,347,464	18,894	6	115,166	31,181	7	162,775	
YOLUB	114,600	45,275	951,889	13,108	36	21,737	25,440	19	27,539	
YUBA	48,300	15,834	239,582	13,132	38	8,774	14,982	37	9,994	
UNALLOCATED *	-	50,794	989,213	12,262	-	15,312	22,952	-	27,893	
RESIDENT OUT-OF-STATE *	-	78,213	1,586,503	12,834	-	37,488	22,569	-	64,764	
NONRESIDENT	-	362,752	7,397,397	21,160	-	93,878	30,653	-	89,573	
TOTALS:										
38 COUNTIES - ALL	24,899,200	9,860,025	3228,099,000	-	-	4,307,655	-	-	57,788,961	
ALL	-	10,143,724	3218,272,382	\$16,636	-	4,048,373	228,308	-	52,975,396	

FOOTNOTES FOLLOW THIS SECTION





Table 7 (continued)†  
Personal Income Tax Statistics  
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS  
1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	CALVERTES										COLLEGE												
	NUMBER OF RETURNS					TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS					TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)					
	ALL	JOINT	SEPARATE	CREDIT	DEBIT					ALL	JOINT	SEPARATE	CREDIT	DEBIT									
ZERO AND DEFICIT	98	42	12	12	12	5	64	-81.282	91	134	94	7	7	7	5	118	-89.382	4	134	94	7	7	7
01 UNDER	610	142	376	136	136	5	121	1.344	6	267	188	64	64	64	7	284	2.64	6	267	188	64	64	64
2-999 UNDER	523	136	136	136	136	13	136	1.558	4	428	81	136	136	136	5	284	1.583	4	428	81	136	136	136
10-999 UNDER	522	149	177	149	149	13	191	2.889	12	432	123	149	149	149	118	280	2.559	11	432	123	149	149	149
10-999 UNDER	639	212	212	212	212	212	212	6.237	13	425	229	212	212	212	212	212	7.949	9	425	229	212	212	212
10-999 UNDER	557	276	197	197	197	276	276	8.008	20	358	172	197	197	197	197	212	7.223	18	358	172	197	197	197
10-999 UNDER	478	295	151	151	151	340	212	3.255	36	359	177	212	212	212	212	212	3.947	24	359	177	212	212	212
10-999 UNDER	901	326	165	165	165	371	212	6.584	63	384	177	212	212	212	212	212	3.923	24	384	177	212	212	212
10-999 UNDER	443	316	135	135	135	609	212	6.948	69	386	184	212	212	212	212	212	6.238	60	386	184	212	212	212
10-999 UNDER	376	276	130	130	130	328	212	6.912	66	384	184	212	212	212	212	212	6.979	59	384	184	212	212	212
10-999 UNDER	372	276	130	130	130	312	212	7.853	90	381	184	212	212	212	212	212	6.583	67	381	184	212	212	212
20-999 UNDER	358	276	99	99	99	330	212	7.823	113	389	184	212	212	212	212	212	6.175	78	389	184	212	212	212
20-999 UNDER	314	249	49	49	49	298	212	7.255	110	384	184	212	212	212	212	212	3.937	76	384	184	212	212	212
20-999 UNDER	278	228	41	41	41	271	212	6.955	127	356	184	212	212	212	212	212	3.998	71	356	184	212	212	212
20-999 UNDER	241	210	31	31	31	209	212	7.038	121	356	184	212	212	212	212	212	3.912	76	356	184	212	212	212
20-999 UNDER	212	184	28	28	28	204	212	6.147	126	356	184	212	212	212	212	212	3.911	81	356	184	212	212	212
30-999 UNDER	206	172	19	19	19	202	212	6.354	130	356	184	212	212	212	212	212	3.779	86	356	184	212	212	212
30-999 UNDER	175	164	10	10	10	168	212	6.754	133	356	184	212	212	212	212	212	3.937	76	356	184	212	212	212
30-999 UNDER	165	151	14	14	14	151	212	6.838	138	356	184	212	212	212	212	212	3.998	82	356	184	212	212	212
30-999 UNDER	125	113	12	12	12	113	212	6.533	129	356	184	212	212	212	212	212	3.912	76	356	184	212	212	212
30-999 UNDER	107	101	6	6	6	104	212	6.174	116	356	184	212	212	212	212	212	3.911	81	356	184	212	212	212
40-999 UNDER	228	212	16	16	16	212	212	9.284	246	356	184	212	212	212	212	212	5.765	221	356	184	212	212	212
40-999 UNDER	156	134	14	14	14	134	212	6.837	138	356	184	212	212	212	212	212	3.912	76	356	184	212	212	212
40-999 UNDER	273	212	17	17	17	212	212	12.917	249	356	184	212	212	212	212	212	10.888	250	356	184	212	212	212
40-999 UNDER	55	46	0	0	0	46	212	7.482	283	356	184	212	212	212	212	212	5.935	219	356	184	212	212	212
40-999 UNDER	34	31	0	0	0	31	212	7.349	283	356	184	212	212	212	212	212	4.791	219	356	184	212	212	212
TOTALS	7,949	4,932	2,287	2,287	2,287	5,218	6,884	6147.872	43,784	5,238	2,940	1,475	1,475	1,475	5,528	5,174	699.451	85,388					
ADJUSTED GROSS INCOME CLASS	CONTRA COSTA										DEL MONTE												
	NUMBER OF RETURNS					TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS					TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)					
	ALL	JOINT	SEPARATE	CREDIT	DEBIT					ALL	JOINT	SEPARATE	CREDIT	DEBIT									
ZERO AND DEFICIT	1,479	784	24	24	24	40	1,126	-433.284	6102	74	12	0	0	0	44	129	-44.437	44	74	12	0	0	0
01 UNDER	18,053	4,076	10,000	3,551	3,551	200	4,135	18.454	8	267	471	185	185	185	261	743	1.922	4	267	471	185	185	185
2-999 UNDER	14,127	3,139	1,739	1,739	1,739	8,890	3,893	40.183	34	343	107	343	343	343	213	332	2.385	1	343	107	343	343	343
10-999 UNDER	13,831	2,727	1,000	1,000	1,000	9,230	4,104	83.915	100	266	149	266	266	266	266	266	1.248	0	266	149	266	266	266
10-999 UNDER	12,612	2,618	4,795	4,795	4,795	7,675	4,835	111.799	748	216	149	149	149	149	216	409	3.459	14	216	149	149	149	149
10-999 UNDER	12,941	3,294	4,995	4,995	4,995	9,549	5,200	131.519	1,204	220	149	149	149	149	222	345	9.821	20	220	149	149	149	149
10-999 UNDER	11,878	3,049	5,072	5,072	5,072	10,784	5,899	188.354	3,936	186	127	127	127	127	186	248	6.393	33	186	127	127	127	127
10-999 UNDER	11,786	3,049	5,072	5,072	5,072	10,784	5,899	176.064	3,936	186	127	127	127	127	186	248	6.393	40	186	127	127	127	127
10-999 UNDER	11,268	3,049	5,072	5,072	5,072	10,784	5,899	190.064	3,936	186	127	127	127	127	186	248	6.393	50	186	127	127	127	127
10-999 UNDER	10,468	3,049	5,072	5,072	5,072	10,784	5,899	202.862	3,936	186	127	127	127	127	186	248	6.393	50	186	127	127	127	127
20-999 UNDER	9,584	3,943	4,011	4,011	4,011	9,132	4,581	201.653	4,216	183	72	72	72	72	209	234	9.924	75	183	72	72	72	72
20-999 UNDER	9,354	4,254	4,011	4,011	4,011	9,132	4,581	215.927	4,216	183	72	72	72	72	209	234	9.924	75	183	72	72	72	72
20-999 UNDER	9,447	4,449	4,011	4,011	4,011	9,132	4,581	234.439	4,216	183	72	72	72	72	209	234	9.924	105	183	72	72	72	72
20-999 UNDER	8,959	4,833	4,011	4,011	4,011	9,132	4,581	254.950	4,216	183	72	72	72	72	209	234	9.924	88	183	72	72	72	72
20-999 UNDER	8,874	5,204	4,011	4,011	4,011	9,132	4,581	257.354	4,216	183	72	72	72	72	209	234	9.924	112	183	72	72	72	72
30-999 UNDER	8,532	5,584	4,011	4,011	4,011	9,132	4,581	244.400	4,216	183	72	72	72	72	209	234	9.924	78	183	72	72	72	72
30-999 UNDER	7,954	5,548	4,011	4,011	4,011	9,132	4,581	243.911	4,216	183	72	72	72	72	209	234	9.924	103	183	72	72	72	72
30-999 UNDER	7,927	5,523	4,011	4,011	4,011	9,132	4,581	259.841	4,216	183	72	72	72	72	209	234	9.924	97	183	72	72	72	72
30-999 UNDER	6,958	6,007	4,011	4,011	4,011	9,132	4,581	257.354	4,216	183	72	72	72	72	209	234	9.924	88	183	72	72	72	72
30-999 UNDER	6,921	6,186	4,011	4,011	4,011	9,132	4,581	258.348	4,216	183	72	72	72	72	209	234	9.924	77	183	72	72	72	72
40-999 UNDER	14,419	12,083	2,112	2,112	2,112	14,963	14,972	428.177	18,122	104	4	4	4	4	104	118	6.936	100	104	4	4	4	4
40-999 UNDER	12,084	10,814	1,917	1,917	1,917	14,963	14,972	372.123	18,122	104	4	4	4	4	104	118	6.936	100	104	4	4	4	4
50-999 UNDER	29,148	27,264	1,917	1,917	1,917	28,989	28,989	3,736.244	4,618	74	74	74	74	74	74	74	3.667	281	74	74	74	74	74
50-999 UNDER	6,869	6,95																					

Table 7 (continued)  
Personal Income Tax Statistics  
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS  
1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	EL SEGUNDO										GLENDALE																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
	NUMBER OF RETURNS					TAX ASSESSED (THOUSANDS)	ADJUSTED GROSS INCOME (THOUSANDS)	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS					TAX ASSESSED (THOUSANDS)	ADJUSTED GROSS INCOME (THOUSANDS)	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
	ALL	JOINT	RENTS CREDIT	TAXABLE	NUMBER OF DEPENDENTS						ALL	JOINT	RENTS CREDIT	TAXABLE	NUMBER OF DEPENDENTS																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
ZERO AND DEFICIT	349	210	88	0	240	-48,483	912	1,902	3,221	239	87	1,728	-48,184	912	1,728	18,483	947	128,886	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,34



Table 7 (continued)  
Personal Income Tax Statistics  
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS  
1983 Taxable Year

[illegible]

ADJUSTED GROSS INCOME CLASS	LAYER				LAYER				LAYER				LAYER				LAYER			
	NUMBER OF RETURNS		RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS		RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	TAX ASSESSED (THOUSANDS)				
	ALL	JOINT							ALL	JOINT										
ZERO AND DEFICIT	209	137	23	0	165	43,302	42	189	76	0	0	0	81	-42,023	0	0				
1-5000	1,089	450	1,899	0	276	5,072	0	437	164	363	16	173	437	1,523	0	0				
5-10000	1,012	286	884	18	447	5,072	0	503	316	0	0	170	503	1,523	0	0				
10-15000	1,164	286	439	246	566	5,686	0	310	368	368	0	201	310	2,565	0	0				
15-20000	1,126	286	288	639	545	7,811	0	310	368	368	0	201	310	2,565	0	0				
20-25000	1,165	548	376	652	579	10,293	0	416	189	188	0	221	416	3,727	0	0				
25-30000	1,047	578	344	694	520	11,529	0	484	256	256	0	293	484	6,885	0	0				
30-35000	913	555	276	744	493	12,827	0	352	336	336	0	264	352	6,885	0	0				
35-40000	787	513	232	680	457	13,790	0	389	261	261	0	334	389	6,827	0	0				
40-45000	727	524	195	648	458	15,158	0	378	229	229	0	312	378	6,432	0	0				
45-50000	610	442	140	640	399	13,571	0	330	204	204	0	180	330	6,251	0	0				
50-55000	524	386	144	694	390	10,986	0	356	240	240	0	201	356	7,224	0	0				
55-60000	520	396	143	678	443	11,670	0	325	236	236	0	183	325	7,480	0	0				
60-65000	481	392	109	689	383	12,009	0	339	278	278	0	166	339	8,646	0	0				
65-70000	377	313	85	649	351	10,163	0	280	235	235	0	144	280	7,770	0	0				
70-75000	381	321	87	644	336	11,035	0	266	223	223	0	139	266	7,640	0	0				
75-80000	320	279	61	621	326	10,076	0	288	176	176	0	146	288	9,137	0	0				
80-85000	275	267	38	618	292	9,086	0	396	156	156	0	12	396	6,437	0	0				
85-90000	279	232	38	618	292	8,750	0	396	156	156	0	12	396	6,437	0	0				
90-95000	226	226	38	618	239	8,750	0	396	156	156	0	12	396	6,437	0	0				
95-100000	188	175	23	618	188	7,423	0	396	156	156	0	12	396	6,437	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0	216	288	288	0	208	377	9,137	0	0				
45-50000	377	358	43	618	377	10,946	0													



Table 7 (continued)  
Personal Income Tax Statistics  
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS  
1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	MARION					MARION					MARION					MARION																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
	NUMBER OF RETURNS			TAXABLE	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS			TAXABLE	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS			TAXABLE	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
	ALL	JOINT	RENTERS CREDIT				ALL	JOINT	RENTERS CREDIT				ALL	JOINT	RENTERS CREDIT																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
ZERO AND DEFICIT	984	378	250	43	532	6192	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31	6	27	27	44	31



Table 7 (continued)  
Personal Income Tax Statistics  
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS  
1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	MOORE						NODD					
	NUMBER OF RETURNS			TAX ASSESSED (THOUSANDS)	ADJUSTED GROSS INCOME (THOUSANDS)	NUMBER OF DEPENDENTS	NUMBER OF RETURNS			TAX ASSESSED (THOUSANDS)	ADJUSTED GROSS INCOME (THOUSANDS)	NUMBER OF DEPENDENTS
	ALL	JOINT	RENTERS CREDIT				ALL	JOINT	RENTERS CREDIT			
ZERO AND DEFICIT	121	88	5	0	103	103	78	47	14	0	54	54
\$1 UNDER	234	52	112	0	49	49	180	21	53	0	42	42
2,000 UNDER	199	30	38	0	591	591	218	24	93	0	53	53
4,000 UNDER	280	45	51	48	996	996	301	54	142	99	74	74
6,000 UNDER	221	97	41	100	153	1,545	248	28	169	207	45	45
8,000 UNDER	207	108	55	81	1,857	1,857	281	59	189	200	79	79
10,000 UNDER	184	104	39	119	2,028	2,028	224	48	141	187	44	44
12,000 UNDER	141	113	48	143	1,113	1,113	205	121	121	104	104	104
14,000 UNDER	154	100	40	139	47	47	149	47	89	184	37	37
16,000 UNDER	112	81	22	107	107	1,925	143	71	42	82	82	82
18,000 UNDER	131	93	23	129	119	1,688	134	71	71	121	72	72
20,000 UNDER	109	81	17	104	114	2,282	121	47	53	111	47	47
22,000 UNDER	108	90	42	105	82	1,487	123	41	41	113	91	91
24,000 UNDER	89	70	17	88	103	2,728	126	46	57	120	89	89
26,000 UNDER	118	86	11	108	107	2,971	130	43	37	93	90	90
28,000 UNDER	79	54	11	75	75	2,373	118	36	36	74	73	73
30,000 UNDER	62	37	12	61	68	1,924	87	44	26	87	47	47
32,000 UNDER	48	44	3	47	47	1,583	42	47	24	42	42	42
34,000 UNDER	53	44	4	53	47	1,854	39	39	14	39	39	39
36,000 UNDER	34	28	4	33	33	2,943	41	31	12	37	30	30
38,000 UNDER	37	34	0	37	37	1,647	44	30	18	45	36	36
40,000 UNDER	45	41	4	45	79	2,758	80	74	19	80	102	102
42,000 UNDER	44	40	4	44	47	2,080	114	44	10	44	44	44
44,000 UNDER	55	49	4	55	58	3,249	116	104	0	115	122	122
46,000 UNDER	0	0	0	0	19	418	10	10	0	10	21	21
48,000 UNDER	0	0	0	0	0	100	21	14	0	21	38	38
TOTALS	2,425	1,727	418	1,741	2,451	44,344	3,214	1,419	1,548	2,415	1,749	91,587
ADJUSTED GROSS INCOME CLASS	WINTER						MAY					
	NUMBER OF RETURNS			TAX ASSESSED (THOUSANDS)	ADJUSTED GROSS INCOME (THOUSANDS)	NUMBER OF DEPENDENTS	NUMBER OF RETURNS			TAX ASSESSED (THOUSANDS)	ADJUSTED GROSS INCOME (THOUSANDS)	NUMBER OF DEPENDENTS
	ALL	JOINT	RENTERS CREDIT				ALL	JOINT	RENTERS CREDIT			
ZERO AND DEFICIT	790	430	179	22	584	876	264	147	35	13	211	820
\$1 UNDER	4,429	935	3,594	121	1,875	9	2,428	249	1,468	31	344	7
2,000 UNDER	4,046	782	2,267	65	2,321	24	1,998	281	235	15	655	2
4,000 UNDER	7,070	1,256	2,780	2,114	3,943	24	2,421	316	797	367	809	9
6,000 UNDER	7,148	1,487	3,170	4,288	5,101	171	2,429	371	1,427	1,041	1,241	59
8,000 UNDER	7,151	2,145	3,549	3,932	5,901	247	2,137	379	994	1,242	1,057	124
10,000 UNDER	4,754	2,520	3,294	4,714	8,487	551	1,448	432	915	1,498	1,218	182
12,000 UNDER	4,034	2,451	3,813	3,079	7,350	382	1,073	740	1,016	1,714	1,247	283
14,000 UNDER	5,975	2,450	2,784	4,782	8,138	480	1,934	820	1,461	1,747	1,441	317
16,000 UNDER	5,118	2,187	2,454	4,434	8,120	480	1,934	766	943	1,641	1,257	445
18,000 UNDER	4,911	2,145	2,199	4,247	6,176	1,453	2,462	833	937	1,698	1,374	844
20,000 UNDER	3,975	2,742	1,800	3,792	4,422	854	1,545	497	1,447	1,131	1,131	441
22,000 UNDER	3,742	2,532	1,400	3,418	4,456	1,387	1,545	422	941	1,160	433	433
24,000 UNDER	3,521	2,276	1,574	3,416	3,999	1,387	1,545	444	941	1,160	433	433
26,000 UNDER	3,299	2,051	1,217	3,286	3,645	1,387	1,545	444	941	1,160	433	433
28,000 UNDER	2,950	2,123	1,022	2,896	3,290	1,387	1,545	444	941	1,160	433	433
30,000 UNDER	2,651	1,995	777	2,537	2,978	1,387	1,545	444	941	1,160	433	433
32,000 UNDER	2,426	1,893	627	2,310	2,691	1,387	1,545	444	941	1,160	433	433
34,000 UNDER	2,195	1,827	502	2,104	2,426	1,387	1,545	444	941	1,160	433	433
36,000 UNDER	1,918	1,616	404	1,896	2,195	1,387	1,545	444	941	1,160	433	433
38,000 UNDER	1,643	1,411	339	1,696	1,977	1,387	1,545	444	941	1,160	433	433
40,000 UNDER	1,426	1,216	244	1,509	1,743	1,387	1,545	444	941	1,160	433	433
42,000 UNDER	1,200	1,000	199	1,300	1,500	1,387	1,545	444	941	1,160	433	433
44,000 UNDER	1,000	800	160	1,100	1,300	1,387	1,545	444	941	1,160	433	433
46,000 UNDER	800	600	120	900	1,100	1,387	1,545	444	941	1,160	433	433
48,000 UNDER	600	400	90	700	900	1,387	1,545	444	941	1,160	433	433
50,000 UNDER	400	200	60	500	700	1,387	1,545	444	941	1,160	433	433
52,000 UNDER	200	100	30	300	500	1,387	1,545	444	941	1,160	433	433
54,000 UNDER	100	50	15	150	300	1,387	1,545	444	941	1,160	433	433
56,000 UNDER	50	25	8	75	150	1,387	1,545	444	941	1,160	433	433
58,000 UNDER	25	13	4	38	75	1,387	1,545	444	941	1,160	433	433
60,000 UNDER	13	7	2	20	38	1,387	1,545	444	941	1,160	433	433
62,000 UNDER	7	4	1	10	20	1,387	1,545	444	941	1,160	433	433
64,000 UNDER	4	2	0	6	10	1,387	1,545	444	941	1,160	433	433
66,000 UNDER	2	1	0	3	6	1,387	1,545	444	941	1,160	433	433
68,000 UNDER	1	0	0	2	3	1,387	1,545	444	941	1,160	433	433
70,000 UNDER	0	0	0	1	2	1,387	1,545	444	941	1,160	433	433
72,000 UNDER	0	0	0	0	1	1,387	1,545	444	941	1,160	433	433
74,000 UNDER	0	0	0	0	0	1,387	1,545	444	941	1,160	433	433
76,000 UNDER	0	0	0	0	0	1,387	1,545	444	941	1,160	433	433
78,000 UNDER	0	0	0	0	0	1,387	1,545	444	941	1,160	433	433
80,000 UNDER	0	0	0	0	0	1,387	1,545	444	941	1,160	433	433
82,000 UNDER	0	0	0	0	0	1,387	1,545	444	941	1,160	433	433
84,000 UNDER	0	0	0	0	0	1,387	1,545	444	941	1,160	433	433
86,000 UNDER	0	0	0	0	0	1,387	1,545	444	941	1,160	433	433
88,000 UNDER	0	0	0	0	0	1,387	1,545	444	941	1,160	433	433
90,000 UNDER	0	0	0	0	0	1,387	1,545	444	941	1,160	433	433
92,000 UNDER	0	0	0	0	0	1,387	1,545	444	941	1,160	433	433
94,000 UNDER	0	0	0	0	0	1,387	1,545	444	941	1,160	433	433
96,000 UNDER	0	0	0	0	0	1,387	1,545	444	941	1,160	433	433
98,000 UNDER	0	0	0	0	0	1,387	1,545	444	941	1,160	433	433
100,000 UNDER	0	0	0	0	0	1,387	1,545	444	941	1,160	433	433
102,000 UNDER	0	0	0	0	0	1,387	1,545	444	941	1,160	433	433
104,000 UNDER	0	0	0	0	0	1,387	1,545	444	941	1,160	433	433
106,000 UNDER	0	0	0	0	0	1,387	1,545	444	941	1,160	433	433
108,000 UNDER	0	0	0	0	0	1,387	1,545	444	941	1,160	433	433
110,000 UNDER	0	0	0	0	0	1,387	1,545	444	941	1,160	433	433
112,000 UNDER	0	0	0	0	0	1,387	1,545	444	941	1,160	433	433
114,000 UNDER	0	0	0	0	0	1,387	1,545	444	941	1,160	433	433
116,000 UNDER	0	0	0	0	0	1,387	1,545	444				





Table 7 (continued)  
Personal Income Tax Statistics  
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS  
1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	RIVERSIDE										SACRAMENTO										
	MEMBER OF RETURNS					ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	MEMBER OF RETURNS					NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)						
	ALL	JOINT	RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS			ALL	JOINT	RENTERS CREDIT	TAXABLE										
ZERO AND DEFICIT	2,898	1,213	327	63	1,971	-443,449	8123	1,971	332	8,774	54	1,282	-434,844	8044							
0-1,000	21,152	6,951	1,611	259	5,029	11,688	4	5,029	27,142	7,581	338	9,408	34,783	7							
1,000-2,000	15,514	2,916	5,378	258	4,187	47,820	6	4,187	9,253	3,233	298	6,433	36,989	7							
2,000-3,000	18,144	3,851	8,898	4,885	9,157	9,872	78	9,157	2,593	7,122	6,461	7,078	32,279	89							
3,000-4,000	19,654	5,843	7,442	381	10,445	128,193	381	10,445	28,115	6,158	353	7,481	37,039	103							
4,000-5,000	16,719	4,347	7,270	8,894	11,824	151,843	748	11,824	8,758	6,758	2,623	7,611	34,812	1,006							
5,000-6,000	19,794	6,857	7,048	10,943	12,873	179,829	1,174	12,873	19,488	5,512	10,324	11,442	39,126	1,642							
6,000-7,000	16,944	7,018	6,948	12,273	11,713	194,843	1,713	11,713	9,597	6,597	10,680	2,753	38,429	7							
7,000-8,000	13,004	6,950	5,898	11,848	11,761	282,283	2,256	11,761	6,722	4,173	10,164	3,387	36,989	7							
8,000-9,000	11,889	6,740	5,065	10,800	11,644	203,443	2,422	11,644	3,578	4,174	9,945	4,203	34,421	6							
9,000-10,000	11,177	6,741	4,357	10,292	10,893	212,897	3,899	10,893	1,784	6,512	12,799	4,643	34,421	6							
10,000-11,000	9,889	6,298	3,799	9,443	9,899	209,554	3,448	9,899	22,780	5,137	12,330	9,777	35,200	6							
11,000-12,000	6,459	4,320	2,964	8,739	9,550	215,872	4,559	9,550	4,725	6,748	11,752	7,793	36,893	6							
12,000-13,000	9,553	6,251	2,540	8,387	9,553	238,872	4,778	9,553	1,612	6,978	11,512	10,194	37,216	6							
13,000-14,000	7,764	4,828	2,839	7,579	8,238	224,444	5,778	8,238	18,718	7,339	11,231	10,743	37,216	6							
14,000-15,000	7,244	5,917	1,777	7,334	8,788	278,892	5,833	8,788	2,721	10,896	18,444	18,444	38,421	7							
15,000-16,000	6,491	5,462	1,618	6,219	7,891	218,844	5,462	7,891	2,153	9,447	9,447	27,760	38,421	7							
16,000-17,000	5,815	5,115	1,132	5,435	7,426	258,481	5,827	7,426	1,277	7,893	9,444	27,760	38,421	7							
17,000-18,000	4,752	4,152	752	5,245	6,564	189,324	6,742	6,564	3,105	6,949	8,810	7,242	38,421	7							
18,000-19,000	4,499	4,224	757	5,444	5,558	183,114	6,888	5,558	643	6,476	6,839	7,111	38,421	7							
19,000-20,000	9,291	8,523	1,294	9,211	11,479	393,643	11,371	11,479	1,289	11,469	14,424	14,424	38,421	7							
20,000-21,000	6,459	6,459	710	6,456	8,586	307,842	9,817	8,586	725	9,103	12,579	12,579	38,421	7							
21,000-22,000	11,519	10,255	852	10,948	17,753	444,874	26,618	17,753	1,135	13,777	17,777	17,777	38,421	7							
22,000-23,000	1,719	1,719	97	1,810	1,834	144,472	8,950	1,834	1,135	2,218	2,218	2,218	38,421	7							
23,000-24,000	1,892	1,892	61	2,217	1,781	823,652	18,959	2,217	34	3,957	2,746	2,746	38,421	7							
TOTAL	244,423	144,489	97,489	182,619	221,629	65,830,547	45,029	221,629	314,531	137,261	129,511	221,629	87,674,884	8289,532							
SACRAMENTO											SACRAMENTO										
ADJUSTED GROSS INCOME CLASS	MEMBER OF RETURNS					ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	MEMBER OF RETURNS					NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)						
	ALL	JOINT	RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS			ALL	JOINT	RENTERS CREDIT	TAXABLE										
	ZERO AND DEFICIT	115	48	19	7	64	-42,432	91	64	1,318	314	39	1,741	-440,558	489						
0-1,000	472	123	314	15	237	548	4	237	5,414	1,424	33	7,932	14,401	4							
1,000-2,000	764	125	217	15	312	2,252	6	312	3,119	5,893	312	6,486	34,887	4							
2,000-3,000	840	186	293	240	710	9,420	3	710	6,513	7,513	6,554	135,940	48								
3,000-4,000	758	214	243	353	452	6,842	14	452	8,948	8,948	6,452	11,185	64								
4,000-5,000	677	245	277	324	498	4,082	30	498	8,443	8,443	11,480	179,427	64								
5,000-6,000	636	312	287	404	683	4,965	45	683	7,285	7,285	12,461	194,223	1,344								
6,000-7,000	437	355	293	433	557	8,446	74	557	7,933	7,933	16,115	1,458	2,040								
7,000-8,000	974	255	228	413	375	7,152	82	375	7,513	7,513	1,457	2,524	2,442								
8,000-9,000	928	242	181	345	427	9,244	94	427	7,344	7,344	1,219	261,492	3,193								
9,000-10,000	394	232	170	377	478	7,512	124	478	8,472	8,472	12,449	261,492	3,193								
10,000-11,000	343	214	137	334	450	7,189	131	450	7,514	7,514	11,481	261,492	3,193								
11,000-12,000	344	214	137	334	450	7,189	131	450	7,514	7,514	11,481	261,492	3,193								
12,000-13,000	344	214	137	334	450	7,189	131	450	7,514	7,514	11,481	261,492	3,193								
13,000-14,000	344	214	137	334	450	7,189	131	450	7,514	7,514	11,481	261,492	3,193								
14,000-15,000	344	214	137	334	450	7,189	131	450	7,514	7,514	11,481	261,492	3,193								
15,000-16,000	344	214	137	334	450	7,189	131	450	7,514	7,514	11,481	261,492	3,193								
16,000-17,000	344	214	137	334	450	7,189	131	450	7,514	7,514	11,481	261,492	3,193								
17,000-18,000	344	214	137	334	450	7,189	131	450	7,514	7,514	11,481	261,492	3,193								
18,000-19,000	344	214	137	334	450	7,189	131	450	7,514	7,514	11,481	261,492	3,193								
19,000-20,000	344	214	137	334	450	7,189	131	450	7,514	7,514	11,481	261,492	3,193								
20,000-21,000	344	214	137	334	450	7,189	131	450	7,514	7,514	11,481	261,492	3,193								
21,000-22,000	344	214	137	334	450	7,189	131	450	7,514	7,514	11,481	261,492	3,193								
22,000-23,000	344	214	137	334	450	7,189	131	450	7,514	7,514	11,481	261,492	3,193								
23,000-24,000	344	214	137	334	450	7,189	131	450	7,514	7,514	11,481	261,492	3,193								
TOTAL	9,844	5,742	3,432	4,377	10,585	45,029	45,029	10,585	378,441	131,438	232,232	78,439	84,851,579	8,170,587							



Table 7 (continued)  
Personal Income Tax Statistics  
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS  
1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	SAN DIEGO										SAN FRANCISCO									
	NUMBER OF RETURNS					ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS					ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)						
	ALL	JOINT	SEPARATE	TAXABLE	DEPENDENTS			ALL	JOINT	SEPARATE	TAXABLE	DEPENDENTS								
ZERO AND DEFICIT	4,947	2,648	1,187	188	3,848	-911,812	8,443	2,484	718	839	2,484	718	839	85	1,093	-941,632	8,428	2,484	8,428	8,428
1-10,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
11-20,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
21-30,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
31-40,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
41-50,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
51-60,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
61-70,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
71-80,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
81-90,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
91-100,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
101-150,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
151-200,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
201-250,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
251-300,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
301-350,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
351-400,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
401-450,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
451-500,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
501-550,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
551-600,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
601-650,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
651-700,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
701-750,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
751-800,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
801-850,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
851-900,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
901-950,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
951-1,000,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
1,000,000 AND OVER	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000	18,000	10,000	5,000	1,000	12,000	12,000	12,000	12,000	12,000	12,000
TOTALS	353,954	353,618	382,979	544,833	532,321	914,533,842	852,379	333,344	99,434	197,434	244,891	244,891	197,434	244,891	197,434	87,928,189	854,878	87,928,189	854,878	854,878

ADJUSTED GROSS INCOME CLASS	SAN JOSE										SAN LOUIS OBISPO									
	NUMBER OF RETURNS					ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS					ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)						
	ALL	JOINT	SEPARATE	TAXABLE	DEPENDENTS			ALL	JOINT	SEPARATE	TAXABLE	DEPENDENTS								
ZERO AND DEFICIT	1,218	814	372	52	1,186	-911,747	893	474	380	318	449	380	318	34	449	-911,234	892	449	892	892
1-10,000	17,997	6,040	3,026	140	6,555	27,881	2	9,450	849	3,273	737	849	3,273	54	737	2,804	2	2,804	2	2,804
11-20,000	9,462	3,130	1,565	74	3,254	67,290	33	9,444	891	2,100	1,050	891	2,100	1,050	1,050	17,004	35	17,004	35	17,004
21-30,000	8,892	2,408	1,204	61	3,209	42,101	205	9,473	1,094	2,378	1,453	1,094	2,378	2,378	1,453	35,366	127	35,366	127	35,366
31-40,000	6,110	2,854	1,427	61	3,279	72,896	398	9,422	1,490	1,980	1,490	1,490	1,980	2,379	1,490	42,405	341	42,405	341	42,405
41-50,000	7,172	3,079	1,539	74	3,125	89,974	401	9,445	1,490	1,980	1,490	1,490	1,980	2,379	1,490	45,943	472	45,943	472	45,943
51-60,000	6,943	3,040	1,520	74	3,125	99,151	896	9,438	1,490	1,980	1,490	1,490	1,980	2,379	1,490	48,076	583	48,076	583	48,076
61-70,000	6,481	3,059	1,529	74	3,125	109,180	1,249	9,440	1,490	1,980	1,490	1,490	1,980	2,379	1,490	50,244	816	50,244	816	50,244
71-80,000	5,950	3,053	1,526	74	3,125	101,075	1,472	9,440	1,490	1,980	1,490	1,490	1,980	2,379	1,490	54,939	1,071	54,939	1,071	54,939
81-90,000	5,578	2,574	1,287	74	3,078	120,901	1,743	9,445	1,490	1,980	1,490	1,490	1,980	2,379	1,490	54,939	1,148	54,939	1,148	54,939
91-100,000	5,297	2,224	1,112	74	3,078	111,181	2,039	9,444	1,490	1,980	1,490	1,490	1,980	2,379	1,490	54,939	1,148	54,939	1,148	54,939
101-150,000	5,042	2,147	1,073	74	3,078	127,476	2,544	9,444	1,490	1,980	1,490	1,490	1,980	2,379	1,490	54,939	1,148	54,939	1,148	54,939
151-200,000	4,800	2,140	1,070	74	3,078	137,816	2,794	9,444	1,490	1,980	1,490	1,490	1,980	2,379	1,490	54,939	1,148	54,939	1,148	54,939
201-250,000	4,584	2,089	1,044	74	3,078	148,069	2,788	9,444	1,490	1,980	1,490	1,490	1,980	2,379	1,490	54,939	1,148	54,939	1,148	54,939
251-300,000	4,317	2,																		





Table 7 (continued)  
 Personal Income Tax Statistics  
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS  
 1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	COUNTY						SIERRA					
	NUMBER OF RETURNS			TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS			TAX ASSESSED (THOUSANDS)				
	NUMBER OF RETURNS				NUMBER OF RETURNS							
	ALL	JOINT	SEPARATE		ALL	JOINT	SEPARATE					
ZERO AND DEFICIT	885	251	45	11	244	1,217	15	0	0	0	0	0
1-5,000	3,007	1,182	3,554	66	1,217	2,339	106	27	47	22	27	4
6-10,000	2,822	881	1,941	67	1,987	1,572	82	20	27	21	269	4
11-15,000	3,193	887	1,296	89	1,275	848	10	27	24	31	428	4
16-20,000	2,104	1,158	1,245	1,559	1,149	2,175	77	24	23	24	540	52
21-25,000	2,744	1,227	1,517	1,245	1,443	2,182	61	25	20	21	547	5
26-30,000	2,579	1,330	1,249	1,832	1,342	2,370	71	37	25	42	783	5
31-35,000	2,391	1,297	1,094	2,043	1,297	2,352	55	22	22	34	848	10
36-40,000	2,182	1,165	1,017	1,896	1,165	2,479	40	27	19	32	827	10
41-45,000	1,980	1,133	1,021	1,831	1,133	2,171	44	20	15	21	1,081	15
46-50,000	1,847	1,068	974	1,719	1,068	2,305	49	29	17	34	924	17
51-55,000	1,704	1,034	901	1,486	1,034	2,344	54	30	17	42	924	15
56-60,000	1,704	1,034	901	1,486	1,034	2,344	43	23	15	34	848	10
61-65,000	1,504	1,022	882	1,446	1,022	2,175	35	19	13	27	1,167	21
66-70,000	1,332	1,026	806	1,396	1,026	2,623	35	19	13	27	949	21
71-75,000	1,223	1,073	722	1,263	1,073	2,872	29	17	11	21	1,102	25
76-80,000	1,059	951	632	1,020	951	3,251	24	14	9	17	899	23
81-85,000	900	832	514	1,009	832	3,131	23	13	8	16	787	20
86-90,000	818	740	461	889	740	3,247	17	10	7	13	629	17
91-95,000	684	641	393	671	641	2,655	14	8	5	10	564	14
96-100,000	3,262	1,483	1,770	1,294	1,483	3,627	39	27	19	44	1,228	40
101-105,000	1,808	1,001	807	1,600	1,001	2,444	20	14	9	24	942	42
106-110,000	1,279	746	533	1,271	746	2,559	20	14	9	24	1,148	30
111-115,000	241	226	135	243	226	2,835	0	0	0	0	0	0
116-120,000	241	226	135	248	226	3,446	0	0	0	0	0	0
TOTALS	44,547	25,871	16,492	29,111	33,842	829,235	1,124	443	378	748	819,115	4418
ADJUSTED GROSS INCOME CLASS	COUNTY						SIERRA					
	NUMBER OF RETURNS			TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS			TAX ASSESSED (THOUSANDS)				
	NUMBER OF RETURNS				NUMBER OF RETURNS							
	ALL	JOINT	SEPARATE		ALL	JOINT	SEPARATE					
ZERO AND DEFICIT	288	205	23	9	222	371	272	74	0	273	0	820
1-5,000	1,447	353	944	20	4,300	828	3,481	3,989	8	1,034	1,441	9
6-10,000	1,814	264	1,087	21	3,652	6,432	1,639	1,639	70	1,429	14,021	9
11-15,000	1,149	355	354	299	5,791	6,829	1,434	1,434	1,644	1,861	24,224	17
16-20,000	1,079	439	8,200	316	4,928	3,062	1,919	3,014	2,264	2,264	34,537	127
21-25,000	1,000	505	321	377	8,945	4,677	1,104	1,174	2,433	2,433	42,020	247
26-30,000	995	551	278	649	10,818	4,598	3,608	2,038	3,411	2,481	56,372	348
31-35,000	848	517	294	780	10,993	4,321	3,651	2,039	3,771	3,131	57,110	379
36-40,000	743	494	210	681	11,114	3,819	3,819	3,780	3,499	2,898	58,766	349
41-45,000	642	475	141	426	11,243	3,823	1,743	3,444	3,444	3,444	65,159	349
46-50,000	433	444	119	404	12,019	3,104	3,104	3,539	3,418	3,145	70,467	349
51-55,000	422	476	142	509	13,256	2,194	1,854	1,854	3,148	2,983	79,648	349
56-60,000	373	452	237	316	13,377	2,722	2,144	1,273	3,143	3,432	75,721	349
61-65,000	352	424	111	257	13,226	2,513	2,144	1,854	3,432	3,432	75,721	349
66-70,000	394	395	86	444	12,889	3,288	2,148	1,854	3,432	3,432	75,721	349
71-75,000	394	395	86	444	12,889	3,288	2,148	1,854	3,432	3,432	75,721	349
76-80,000	357	420	47	502	11,946	2,564	2,555	900	3,178	3,177	88,743	349
81-85,000	289	293	50	286	9,330	2,564	2,555	900	3,178	3,177	88,743	349
86-90,000	212	212	25	212	7,919	2,820	2,344	568	2,178	2,178	98,839	349
91-95,000	212	191	24	208	7,919	2,820	2,344	568	2,178	2,178	98,839	349
96-100,000	174	155	25	175	4,851	2,514	2,514	344	2,514	2,514	93,295	349
101-105,000	110	287	31	309	13,109	3,421	3,421	4,646	4,646	4,646	205,430	4,071
106-110,000	223	227	14	223	10,554	3,579	3,579	3,579	3,579	3,579	169,505	4,071
111-115,000	547	318	18	347	20,954	8,713	5,489	3,173	5,489	5,489	330,470	13,012
116-120,000	74	70	0	74	6,443	4,671	5,489	21	6,443	6,443	51,044	4,071
121-125,000	52	52	0	52	1,332	1,332	3,178	4	3,178	3,178	74,181	4,071
TOTALS	14,787	8,724	4,887	9,322	424,524	92,194	49,525	38,275	49,525	49,525	627,148,791	489,443



Table 7 (continued)  
Personal Income Tax Statistics  
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS  
1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	SONOMA										STANISLAUS										
	NUMBER OF RETURNS					TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS					NUMBER OF RETURNS									
	JOINT				TAXABLE		JOINT				TAXABLE		JOINT				TAXABLE				
	ALL	JOINT	SEPARATE	CREDIT			ALL	JOINT	SEPARATE	CREDIT			ALL	JOINT	SEPARATE	CREDIT					
ZERO AND DEFICIT	1,025	555	204	35	483	44.1	1,231	878	338	44	1,142	829.874	1,142	878	338	44	1,142	829.874	1,142	878	338
0-10,000	9,174	3,652	1,212	112	1,485	22.277	11,408	5,764	1,968	133	9,640	48.126	9,640	5,764	1,968	133	9,640	48.126	9,640	5,764	133
10,000-14,999	7,254	3,752	1,264	100	1,564	22.658	9,770	5,019	1,730	120	7,750	48.426	7,750	5,019	1,730	120	7,750	48.426	7,750	5,019	120
15,000-19,999	9,274	4,782	1,514	124	2,430	27.122	12,034	6,282	2,154	144	9,780	59.412	9,780	6,282	2,154	144	9,780	59.412	9,780	6,282	144
20,000-24,999	8,082	4,098	1,398	104	2,094	26.482	10,622	5,312	1,818	124	8,304	58.986	8,304	5,312	1,818	124	8,304	58.986	8,304	5,312	124
25,000-29,999	7,445	3,817	1,267	84	1,695	24.445	9,640	5,019	1,730	104	7,620	58.867	7,620	5,019	1,730	104	7,620	58.867	7,620	5,019	104
30,000-34,999	7,222	3,632	1,212	84	1,632	24.222	9,406	4,818	1,662	84	7,588	58.888	7,588	4,818	1,662	84	7,588	58.888	7,588	4,818	84
35,000-39,999	6,884	3,404	1,154	74	1,534	23.404	9,202	4,602	1,582	74	7,500	58.728	7,500	4,602	1,582	74	7,500	58.728	7,500	4,602	74
40,000-44,999	6,255	3,055	1,055	64	1,435	22.455	8,646	4,323	1,512	64	7,024	58.728	7,024	4,323	1,512	64	7,024	58.728	7,024	4,323	64
45,000-49,999	5,894	2,834	964	54	1,334	21.434	8,190	4,095	1,422	54	6,664	58.517	6,664	4,095	1,422	54	6,664	58.517	6,664	4,095	54
50,000-54,999	5,489	2,639	869	44	1,239	20.489	7,718	3,859	1,366	44	6,258	58.517	6,258	3,859	1,366	44	6,258	58.517	6,258	3,859	44
55,000-59,999	4,973	2,423	793	34	1,133	19.473	7,206	3,603	1,290	34	5,916	58.517	5,916	3,603	1,290	34	5,916	58.517	5,916	3,603	34
60,000-64,999	4,743	2,283	743	24	1,083	18.473	6,896	3,448	1,248	24	5,648	58.517	5,648	3,448	1,248	24	5,648	58.517	5,648	3,448	24
65,000-69,999	4,634	2,174	714	24	1,074	18.274	6,682	3,341	1,230	24	5,512	58.517	5,512	3,341	1,230	24	5,512	58.517	5,512	3,341	24
70,000-74,999	4,439	2,079	689	14	1,029	17.439	6,476	3,238	1,194	14	5,282	58.517	5,282	3,238	1,194	14	5,282	58.517	5,282	3,238	14
75,000-79,999	4,142	1,932	632	14	972	16.442	6,270	3,135	1,164	14	5,136	58.517	5,136	3,135	1,164	14	5,136	58.517	5,136	3,135	14
80,000-84,999	3,847	1,837	587	14	927	15.447	5,974	2,987	1,104	14	4,988	58.517	4,988	2,987	1,104	14	4,988	58.517	4,988	2,987	14
85,000-89,999	3,612	1,742	542	14	882	14.612	5,766	2,883	1,074	14	4,892	58.517	4,892	2,883	1,074	14	4,892	58.517	4,892	2,883	14
90,000-94,999	3,317	1,547	497	14	837	13.617	5,480	2,740	1,032	14	4,548	58.517	4,548	2,740	1,032	14	4,548	58.517	4,548	2,740	14
95,000-99,999	3,022	1,252	442	14	782	12.622	5,185	2,592	978	14	4,207	58.517	4,207	2,592	978	14	4,207	58.517	4,207	2,592	14
100,000 AND OVER	1,337	657	217	14	337	6.337	2,674	1,337	537	14	2,137	58.517	2,674	1,337	537	14	2,137	58.517	2,674	1,337	14
TOTALS	129,721	61,212	20,434	1,391	26,391	488.680	185,539	84,399	28,642	1,842	168,147	81,927.774	185,539	84,399	28,642	1,842	168,147	81,927.774	185,539	84,399	28,642

ADJUSTED GROSS INCOME CLASS	BUTTE										TEHAMA										
	NUMBER OF RETURNS					TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS					NUMBER OF RETURNS									
	JOINT				TAXABLE		JOINT				TAXABLE		JOINT				TAXABLE				
	ALL	JOINT	SEPARATE	CREDIT			ALL	JOINT	SEPARATE	CREDIT			ALL	JOINT	SEPARATE	CREDIT					
ZERO AND DEFICIT	1,883	279	24	4	390	41.1	1,913	133	22	8	1,780	48.126	1,913	133	22	8	1,780	48.126	1,913	133	22
0-10,000	1,887	427	1,284	20	582	22.277	2,401	507	1,618	13	2,294	48.126	2,401	507	1,618	13	2,294	48.126	2,401	507	13
10,000-14,999	1,445	351	117	17	477	22.658	1,841	379	1,262	13	1,728	48.426	1,841	379	1,262	13	1,728	48.426	1,841	379	13
15,000-19,999	1,515	511	167	140	980	27.122	2,026	679	2,347	4	1,847	59.412	2,026	679	2,347	4	1,847	59.412	2,026	679	4
20,000-24,999	1,444	414	147	114	867	26.482	1,911	579	2,332	4	1,732	58.986	1,911	579	2,332	4	1,732	58.986	1,911	579	4
25,000-29,999	1,180	437	144	599	1,147	24.445	1,593	453	1,140	204	1,389	58.867	1,593	453	1,140	204	1,389	58.867	1,593	453	36
30,000-34,999	1,230	393	137	33	1,096	24.222	1,645	463	1,182	88	1,557	58.888	1,645	463	1,182	88	1,557	58.888	1,645	463	58
35,000-39,999	1,084	364	124	28	984	23.404	1,457	417	1,040	130	1,347	58.728	1,457	417	1,040	130	1,347	58.728	1,457	417	79
40,000-44,999	944	341	114	24	822	22.455	1,285	382	904	134	1,151	58.728	1,285	382	904	134	1,151	58.728	1,285	382	101
45,000-49,999	895	315	104	21	782	21.439	1,221	361	822	134	1,087	58.517	1,221	361	822	134	1,087	58.517	1,221	361	134
50,000-54,999	720	241	89	17	643	20.489	1,045	317	683	202	843	58.517	1,045	317	683	202	843	58.517	1,045	317	154
55,000-59,999	789	229	79	471	703	19.473	1,043	284	643	111	929	58.517	1,043	284	643	111	929	58.517	1,043	284	195
60,000-64,999	548	164	54	352	411	18.473	843	247	596	130	707	58.517	843	247	596	130	707	58.517	843	247	223
65,000-69,999	584	164	54	352	411	18.274	843	247	596	134	707	58.517	843	247	596	134	707	58.517	843	247	247
70,000-74,999	408	148	48	285	364	17.439	643	184	459	134	509	58.517	643	184	459	134	509	58.517	643	184	211
75,000-79,999	318	118	39	21	270	16.442	543	148	364	89	394	58.517	543	148	364	89	394	58.517	543	148	211
80,000-84,999	274	94	24	14	234	15.442	483	118	364	89	394	58.517	483	118	364	89	394	58.517	483	118	211
85,000-89,999	247	84	24	14	207	14.612	417	104	317	79	347	58.517	417	104	317	79	347	58.517	417	104	244
90,000-94,999	164	54	14	9	144	13.612	284	64	204	54	230	58.517	284	64	204	54	230	58.517	284	64	244
95,000-99,999	152	44	14	9	132	12.622	244	54	194	44	200	58.517	244	54	194	44	200	58.517	244	54	244
100,000 AND OVER	152	134	3	132	179	6.337	317	148	184	111	207	58.517	317	148	184	111	207	58.517	317	148	244
TOTALS	19,721	11,223	7,848	1,231	16,799	488.788	25,312	7,914	6,320	1,842	18,398	81,927.774	25,312	7,914	6,320	1,842	18,398	81,927.774	25,312	7,914	6,320

Table 7 (continued)  
Personal Income Tax Statistics  
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS  
1983 Taxable Year

ADJUSTED GROSS INCOME CLASS	TRINITY						TULSA						TULARE					
	NUMBER OF RETURNS			TAX ASSESSED (THOUSANDS)	ADJUSTED GROSS INCOME (THOUSANDS)	NUMBER OF DEPENDENTS	NUMBER OF RETURNS			TAX ASSESSED (THOUSANDS)	ADJUSTED GROSS INCOME (THOUSANDS)	NUMBER OF DEPENDENTS	NUMBER OF RETURNS			TAX ASSESSED (THOUSANDS)	ADJUSTED GROSS INCOME (THOUSANDS)	NUMBER OF DEPENDENTS
	ALL	JOINT	SEPARATE				ALL	JOINT	SEPARATE				ALL	JOINT	SEPARATE			
ZERO AND DEFICIT	43	34	9	0	-4554	42	34	9	0	0	0	0	34	9	0	0	0	0
\$1 UNDER	333	100	233	133	133	133	333	100	233	133	133	133	333	100	233	133	133	133
2,000 UNDER	211	61	150	7	444	78	211	61	150	7	444	78	211	61	150	7	444	78
4,000 UNDER	287	103	184	78	1,644	108	287	103	184	78	1,644	108	287	103	184	78	1,644	108
6,000 UNDER	289	141	148	129	2,897	129	289	141	148	129	2,897	129	289	141	148	129	2,897	129
8,000 UNDER	279	125	154	94	2,632	127	279	125	154	94	2,632	127	279	125	154	94	2,632	127
10,000 UNDER	258	148	110	177	2,825	147	258	148	110	177	2,825	147	258	148	110	177	2,825	147
12,000 UNDER	294	154	140	199	3,034	162	294	154	140	199	3,034	162	294	154	140	199	3,034	162
14,000 UNDER	282	144	138	184	2,824	152	282	144	138	184	2,824	152	282	144	138	184	2,824	152
16,000 UNDER	149	123	26	149	2,671	149	149	123	26	149	2,671	149	149	123	26	149	2,671	149
18,000 UNDER	144	131	13	135	3,111	135	144	131	13	135	3,111	135	144	131	13	135	3,111	135
20,000 UNDER	184	143	41	141	3,853	143	184	143	41	141	3,853	143	184	143	41	141	3,853	143
22,000 UNDER	154	139	15	139	3,679	139	154	139	15	139	3,679	139	154	139	15	139	3,679	139
24,000 UNDER	143	115	28	115	3,571	115	143	115	28	115	3,571	115	143	115	28	115	3,571	115
26,000 UNDER	133	112	21	112	3,574	112	133	112	21	112	3,574	112	133	112	21	112	3,574	112
28,000 UNDER	124	107	17	107	3,658	107	124	107	17	107	3,658	107	124	107	17	107	3,658	107
30,000 UNDER	80	72	8	80	2,674	80	80	72	8	80	2,674	80	80	72	8	80	2,674	80
32,000 UNDER	48	47	1	48	3,070	48	48	47	1	48	3,070	48	48	47	1	48	3,070	48
34,000 UNDER	43	38	5	38	2,670	38	43	38	5	38	2,670	38	43	38	5	38	2,670	38
36,000 UNDER	41	35	6	35	2,671	35	41	35	6	35	2,671	35	41	35	6	35	2,671	35
38,000 UNDER	50	44	6	44	3,647	44	50	44	6	44	3,647	44	50	44	6	44	3,647	44
40,000 UNDER	77	72	5	72	3,249	72	77	72	5	72	3,249	72	77	72	5	72	3,249	72
42,000 UNDER	48	47	1	48	2,784	48	48	47	1	48	2,784	48	48	47	1	48	2,784	48
44,000 UNDER	81	77	4	77	4,654	77	81	77	4	77	4,654	77	81	77	4	77	4,654	77
46,000 UNDER	16	13	3	13	1,174	13	16	13	3	13	1,174	13	16	13	3	13	1,174	13
48,000 UNDER	10	9	1	9	1,440	9	10	9	1	9	1,440	9	10	9	1	9	1,440	9
100,000 AND OVER	13,799	8,004	5,795	4,137	9,422,940	8,011	13,799	8,004	5,795	4,137	9,422,940	8,011	13,799	8,004	5,795	4,137	9,422,940	8,011
TOTALS	13,799	8,004	5,795	4,137	9,422,940	8,011	13,799	8,004	5,795	4,137	9,422,940	8,011	13,799	8,004	5,795	4,137	9,422,940	8,011

## VENTURA

## TULSA

## ADJUSTED GROSS INCOME CLASS

## ADJUSTED GROSS INCOME CLASS

**Table 1 (continued)**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1983 Taxable Year**

ADJUSTED GROSS INCOME CLASS	VELO						VORA						
	NUMBER OF RETURNS			TAXABLE	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS			TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	SEPARATE				ALL	JOINT	SEPARATE				
2500 AND BELOW	339	193	146	40	241	429	229	142	117	146	166	98,482	916
41,000	6,880	446	6,434	52	932	2,768	2,374	146	138	1,236	1,028	1,028	1,028
2,000	3,937	278	3,659	35	1,014	18,423	1,155	246	90	990	2,028	2,028	2,028
4,000	3,445	278	3,167	35	1,253	17,172	1,284	412	86	1,200	2,028	2,028	2,028
6,000	3,499	278	3,221	35	1,492	16,466	1,245	412	86	1,200	2,028	2,028	2,028
8,000	2,789	278	2,511	35	1,571	26,342	1,335	442	91	1,335	2,028	2,028	2,028
10,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
12,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
14,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
16,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
18,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
20,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
22,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
24,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
26,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
28,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
30,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
32,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
34,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
36,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
38,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
40,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
42,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
44,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
46,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
48,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
50,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
52,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
54,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
56,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
58,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
60,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
62,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
64,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
66,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
68,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
70,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
72,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
74,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
76,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
78,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
80,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
82,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
84,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
86,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
88,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
90,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
92,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
94,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
96,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
98,000	2,719	278	2,441	35	1,718	28,384	1,377	442	91	1,335	2,028	2,028	2,028
100,000 AND OVER	498	388	110	9	518	149,519	498	388	110	9	518	149,519	149,519
TOTAL	65,279	21,237	18,871	30,249	32,283	895,184	65,279	21,237	18,871	30,249	32,283	895,184	895,184
UNALLOCATED *													
ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS			TAXABLE	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS			TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	SEPARATE				ALL	JOINT	SEPARATE				
	ALL	JOINT	SEPARATE	ALL	JOINT	SEPARATE	ALL	JOINT	SEPARATE	ALL	JOINT	SEPARATE	ALL
2500 AND BELOW	499	234	265	58	344	491	748	454	294	25	559	924,098	924
41,000	9,305	745	8,560	43	2,212	2,888	9,495	1,082	141	159	1,734	2,888	14
2,000	3,735	421	3,314	78	2,742	11,264	3,882	1,079	140	111	1,469	11,264	11
4,000	4,054	752	3,302	1,078	3,074	2,243	4,198	1,043	2,039	1,799	2,471	2,243	2,243
6,000	4,334	873	3,461	1,078	3,461	2,409	4,488	1,283	2,184	2,479	2,479	2,479	2,479
8,000	3,464	915	2,549	2,009	3,411	3,047	3,599	1,442	2,157	2,456	2,456	2,456	2,456
10,000	3,377	889	2,488	2,364	3,952	37,038	3,538	1,437	2,243	2,456	2,456	2,456	2,456
12,000	2,919	883	2,036	2,484	3,952	37,038	3,538	1,437	2,243	2,456	2,456	2,456	2,456
14,000	2,517	841	1,676	2,320	2,724	38,762	3,267	1,216	2,143	2,456	2,456	2,456	2,456
16,000	2,222	869	1,353	2,355	2,492	34,498	2,838	1,195	1,854	2,456	2,456	2,456	2,456
18,000	1,850	770	1,080	1,728	1,920	31,132	2,559	1,088	1,564	2,456	2,456	2,456	2,456
20,000	1,478	714	764	1,579	1,719	28,738	2,283	1,024	1,289	2,456	2,456	2,456	2,456
22,000	1,394	485	909	1,357	1,719	28,738	2,283	1,024	1,289	2,456	2,456	2,456	2,456
24,000	1,234	472	762	1,283	1,582	21,354	1,988	897	955	1,732	1,732	1,732	1,732
26,000	1,142	419	723	1,108	1,582	21,354	1,795	852	852	1,447	1,447	1,447	1,447
28,000	1,049	412	637	1,012	1,174	18,748	1,530	864	742	1,551	1,551	1,551	1,551
30,000	1,043	443	600	1,009	1,448	32,531	1,443	817	476	1,454	1,454	1,454	1,454
32,000	891	598	293	764	1,448	29,541	1,213	722	548	1,269	1,269	1,269	1,269
34,000	813	539	274	706	1,448	28,433	1,131	719	503	1,134	1,134	1,134	1,134
36,000	699	487	212	617	1,448	25,748	1,031	647	454	1,038	1,038	1,038	1,038
38,000	618	473	145	607	1,448	24,039	861	422					



**Table 7 (continued)†**  
**Personal Income Tax Statistics**  
**COUNTY DATA BY ADJUSTED GROSS INCOME CLASS**  
**1983 Taxable Year**

ADJUSTED GROSS INCOME CLASS	NONRESIDENT \$						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	2,132	1,329	97	138	1,743	-4599.574	8440
\$1 UNDER \$2,000	4,323	1,301	724	245	1,394	3,448	24
2,000 UNDER 4,000	4,104	1,097	1,058	215	1,414	18,748	4
4,000 UNDER 6,000	8,473	1,783	1,842	2,913	2,443	42,423	27
6,000 UNDER 8,000	9,485	2,514	2,425	5,924	3,622	64,356	164
8,000 UNDER 10,000	9,343	3,198	2,587	5,241	4,290	84,097	320
10,000 UNDER 12,000	8,940	3,530	2,594	4,444	4,548	98,145	497
12,000 UNDER 14,000	8,550	3,803	2,475	7,054	4,620	108,474	483
14,000 UNDER 16,000	7,513	3,837	2,248	4,511	4,799	112,684	842
16,000 UNDER 18,000	4,970	3,740	2,107	4,158	4,415	118,342	1,005
18,000 UNDER 20,000	4,245	3,559	1,794	5,413	4,171	118,938	1,144
20,000 UNDER 22,000	5,981	3,540	1,634	5,382	4,104	125,524	1,303
22,000 UNDER 24,000	5,527	3,344	1,488	4,990	4,000	127,079	1,412
24,000 UNDER 26,000	5,234	3,314	1,408	4,731	4,007	130,794	1,553
26,000 UNDER 28,000	4,684	3,125	1,144	4,223	3,680	124,430	1,581
28,000 UNDER 30,000	4,372	2,943	1,077	3,939	3,494	124,700	1,645
30,000 UNDER 32,000	4,092	2,881	911	3,488	3,434	124,794	1,710
32,000 UNDER 34,000	3,670	2,650	741	3,301	3,217	121,024	1,401
34,000 UNDER 36,000	3,429	2,578	704	3,091	3,145	120,005	1,434
36,000 UNDER 38,000	3,043	2,341	578	2,480	2,978	112,514	1,404
38,000 UNDER 40,000	2,754	2,141	447	2,454	2,424	107,372	1,545
40,000 UNDER 45,000	5,954	4,734	952	5,337	5,925	252,401	3,741
45,000 UNDER 50,000	4,773	3,874	437	4,284	4,803	224,392	3,577
50,000 UNDER 75,000	12,887	10,714	1,128	11,457	13,924	777,944	12,844
75,000 UNDER 100,000	5,484	4,854	184	5,131	7,009	490,254	7,541
100,000 AND OVER	12,744	11,108	115	11,434	16,804	4,253,799	41,265
TOTALS	142,732	93,878	33,147	123,002	121,437	47,397,597	489,574
ADJUSTED GROSS INCOME CLASS	STATE TOTALS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	70,943	34,744	14,472	2,397	52,592	-42,574,551	45,998
\$1 UNDER \$2,000	793,425	126,105	513,599	9,948	220,709	443,753	358
2,000 UNDER 4,000	585,354	79,103	220,441	8,924	220,297	1,772,270	304
4,000 UNDER 6,000	447,584	112,188	247,315	194,454	309,628	3,241,349	2,378
6,000 UNDER 8,000	433,474	142,033	291,289	377,758	383,038	4,429,753	15,581
8,000 UNDER 10,000	590,241	142,591	291,247	327,887	414,220	5,303,334	30,804
10,000 UNDER 12,000	558,447	174,451	285,370	413,343	419,354	4,138,254	49,971
12,000 UNDER 14,000	540,250	180,944	284,230	470,309	425,492	7,019,771	74,315
14,000 UNDER 16,000	507,433	182,334	247,654	443,520	409,459	7,603,944	103,073
16,000 UNDER 18,000	441,495	181,378	238,181	430,770	378,012	7,837,179	124,022
18,000 UNDER 20,000	421,417	180,974	210,419	398,944	353,903	8,003,414	144,593
20,000 UNDER 22,000	384,751	180,344	183,229	347,913	333,900	8,074,219	144,049
22,000 UNDER 24,000	357,338	182,290	140,841	344,740	320,844	8,214,481	180,747
24,000 UNDER 26,000	339,329	184,554	142,734	329,598	314,105	8,479,501	200,717
26,000 UNDER 28,000	319,954	187,171	124,443	312,391	310,860	8,434,583	214,118
28,000 UNDER 30,000	294,547	185,535	104,455	288,787	298,337	8,534,832	222,403
30,000 UNDER 32,000	247,342	180,074	84,858	242,484	280,084	8,282,249	222,433
32,000 UNDER 34,000	241,172	173,478	71,182	237,381	241,354	7,953,944	218,831
34,000 UNDER 36,000	217,590	144,702	57,577	214,584	240,254	7,411,974	214,959
36,000 UNDER 38,000	194,447	155,211	47,418	194,005	220,959	7,272,240	210,855
38,000 UNDER 40,000	177,491	144,497	38,989	175,402	202,832	6,924,957	204,972
40,000 UNDER 45,000	371,989	314,543	48,755	348,157	432,314	15,748,299	496,317
45,000 UNDER 50,000	284,883	250,373	41,449	282,235	335,434	15,494,877	459,047
50,000 UNDER 75,000	402,191	342,293	58,792	397,070	703,902	33,442,837	1,444,247
75,000 UNDER 100,000	134,153	120,213	8,418	134,428	157,004	11,589,014	404,983
100,000 AND OVER	141,438	121,784	5,854	139,354	144,414	32,371,439	2,334,081
TOTALS	10,143,724	4,448,373	4,085,833	7,347,547	8,147,509	4258,072,382	47,974,194

**Table 8†**  
**Personal Income Tax Statistics**  
**TAXES PAID BY HIGH INCOME INDIVIDUALS**  
**1983 Taxable Year**

INCOME CONCEPT CLASS	TOTAL RETURNS	NONTAXABLE RETURNS	TAXABLE RETURNS	UNDER 1%	NUMBER OF RETURNS BY SIZE OF AVERAGE TAX RATE <sup>5</sup>					
					1% UNDER 2%	2% UNDER 3%	3% UNDER 5%	5% UNDER 7%	7% UNDER 9%	9% AND OVER <sup>6</sup>
ADJUSTED GROSS INCOME <sup>1</sup>										
	UNDER \$ 50,000									
	\$ 50,000 UNDER 100,000									
	100,000 UNDER 200,000									
200,000 AND OVER	31,401	100	31,301	239	256	405	1,374	3,352	9,097	16,578
TOTALS	10,703,953	3,106,427	7,597,526	1,896,119	1,840,066	1,578,175	1,598,274	514,982	127,937	41,973
AGI PLUS TAX PREFERENCE INCOME <sup>2</sup>										
	UNDER \$ 50,000									
	\$ 50,000 UNDER 100,000									
	100,000 UNDER 200,000									
200,000 AND OVER	41,510	100	41,410	428	716	933	3,667	10,846	18,030	6,790
TOTALS	10,703,953	3,106,427	7,597,526	1,913,978	1,852,716	1,583,893	1,601,907	516,216	115,060	13,756
AGI LESS INVESTMENT EXPENSES <sup>3</sup>										
	UNDER \$ 50,000									
	\$ 50,000 UNDER 100,000									
	100,000 UNDER 200,000									
200,000 AND OVER	29,196	83	29,113	216	154	224	833	2,361	7,216	18,109
TOTALS	10,703,953	3,106,427	7,597,526	1,880,677	1,834,415	1,573,755	1,602,156	525,631	133,098	47,794
EXPANDED INCOME <sup>4</sup>										
	UNDER \$ 50,000									
	\$ 50,000 UNDER 100,000									
	100,000 UNDER 200,000									
200,000 AND OVER	39,100	84	39,016	329	348	552	2,622	9,060	18,278	7,827
TOTALS	10,703,953	3,106,427	7,597,526	1,900,170	1,846,358	1,580,676	1,608,171	525,011	121,682	15,458

FOOTNOTES ON FOLLOWING PAGE

Table 8 (continued)<sup>1</sup>  
 Personal Income Tax Statistics  
**TAXES PAID BY HIGH INCOME INDIVIDUALS**  
 1983 Taxable Year

INCOME CONCEPT CLASS	TOTAL RETURNS	TAXABLE RETURNS	TOTAL TAX LIABILITY (000)	NUMBER OF RETURNS BY SIZE OF TAX LIABILITY			
				\$1 UNDER \$1,000	\$1,000 UNDER \$7,000	\$7,000 UNDER \$2,000	\$2,000 AND OVER
ADJUSTED GROSS INCOME <sup>1</sup>							
UNDER \$ 50,000	9,798,472	6,497,675	\$3,753,590	5,438,863	1,076,382	181,836	594
\$ 50,000 UNDER 100,000	770,030	365,090	2,208,881	47,520	185,550	503,650	33,370
100,000 UNDER 200,000	104,050	103,460	945,274	3,170	3,640	16,900	83,750
200,000 AND OVER	31,401	31,301	1,446,046	151	53	379	30,718
TOTALS	10,703,953	7,597,526	\$8,353,791	5,482,704	1,263,625	702,765	148,432
AGI PLUS TAX PREFERENCE INCOME <sup>2</sup>							
UNDER \$ 50,000	9,750,468	6,450,171	\$3,677,655	5,422,813	1,057,582	169,586	190
\$ 50,000 UNDER 100,000	792,276	388,156	2,132,202	57,250	202,830	504,060	24,046
100,000 UNDER 200,000	118,399	117,789	926,609	2,500	3,050	28,130	84,109
200,000 AND OVER	41,310	41,410	1,597,525	171	163	989	40,087
TOTALS	10,703,953	7,597,526	\$8,353,791	5,482,704	1,263,625	702,765	148,432
AGI LESS INVESTMENT EXPENSES <sup>3</sup>							
UNDER \$ 50,000	9,831,119	6,728,812	\$3,803,209	5,446,953	1,090,382	190,813	664
\$ 50,000 UNDER 100,000	745,434	341,954	2,201,826	36,770	172,120	498,587	34,467
100,000 UNDER 200,000	98,204	97,647	934,983	841	3,071	13,119	81,816
200,000 AND OVER	29,186	29,113	1,413,773	140	52	236	28,683
TOTALS	10,703,953	7,597,526	\$8,353,791	5,482,704	1,263,625	702,765	148,432
EXPANDED INCOME <sup>4</sup>							
UNDER \$ 50,000	9,781,965	6,680,408	\$3,720,711	5,432,583	1,071,022	176,567	226
\$ 50,000 UNDER 100,000	770,148	365,918	2,141,247	48,150	190,240	501,782	25,746
100,000 UNDER 200,000	112,740	112,184	919,616	1,811	2,250	23,863	84,760
200,000 AND OVER	39,100	39,016	1,572,617	160	103	553	38,200
TOTALS	10,703,953	7,597,526	\$8,353,791	5,482,704	1,263,625	702,765	148,432

<sup>1</sup>Adjusted gross income is gross income less business expenses and adjustments in income. Transfer payments, such as social security, unemployment insurance, and welfare are included. Other significant differences from personal income are the inclusion of capital gains and the exclusion of the value of personal services.

<sup>2</sup>Tax preference income is the amount reported on Schedule P of the tax return and includes the excluded portion of capital gains, accelerated depreciation amount in excess of straight line, excess depletion, and several other statutory amounts.

<sup>3</sup>Investment expenses are here defined as interest expenses, other than mortgage interest, that do not exceed investment income—that portion of dividends and capital gains included in income.

<sup>4</sup>Expanded income is adjusted gross income plus tax preference income less investment expenses.

<sup>5</sup>Average tax rate is the net tax divided by the income, as defined in the income concept.

<sup>6</sup>These returns with an average tax rate equal to or greater than nine percent of the income concept used have either preference income or "throughback" taxes. See Section 17063 for preference income or Sections 17771-17779 for throughback rules of the Revenue and Taxation Code.



1983 INCOME YEAR  
FOOTNOTES FOR PERSONAL INCOME TAX TABLES 1 THROUGH 7

- \* Statewide Statistical Appendix Tables 1 through 3 were derived from a data file collected and edited sample of 91,508 unmodified returns; the sample was both random and stratified. County Tables 6 and 7 were created from the master file which included data of current-year returns before audit (prior-year and duplicate social security number returns were excluded). Since no statistical sampling was involved, the data in these tables are not subject to sampling error. The data are, however, subject to nonsampling error. Because of the difference sources, statewide tables and county tables are not strictly comparable.
- \*\* Data are not available.
- † Taxable income for the 1967 and subsequent income years is not comparable to that for earlier years. In 1967, exemption credits were substituted for exemption exclusions and taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions and exemption exclusion.
- ‡ Less than .05 percent.
- § Includes both itemized and nonitemized deductions. Starting with 1983 income year, standard deductions relate to taxpayers with zero deductions, as the tables already allow for the deduction.
- || Includes preference tax. Detail may not add to totals due to tolerances and rounding.
- ¶ Total of Tax Credits includes personal credits, dependent credits, blind credits, income averaging credits, credits for taxes paid in other states, special low-income credits, solar credits, child care credits, agriculture irrigation equipment credits, elderly credits, job credits, water conservation credits, vehicle conservation credits, energy conservation credits, solar pump credit, and ridesharing credits.
- ‡ When an individual return reported income from two or more sole proprietorships, all of the sole proprietorship incomes, profits and losses were combined and the resulting net profit or loss was recorded.
- § When an individual return reported income from two or more partnerships, all of the partnership incomes, profits, and losses were combined and the resulting net profit or loss was recorded.
- ¶ Net Sale of Capital Assets combined prior-year carryover loss with a percentage of current-year sales. If this combination resulted in a net loss which exceeded \$1,000 (\$500 for married filing separately), only \$1,000 (\$500) was recorded and the excess was carried to the next year. The percentages, based on the length of time and the taxpayer held the capital asset, are: (a) 100 percent if held one year or less; (b) 65 percent if held more than one year but not more than five years; and (c) 30 percent if held for more than five years.
- ‡ All Other Income Sources include net income from fiduciaries, net income from the disposition of noncapital assets, income from alimony, gambling, and other miscellaneous sources.
- § Total Adjustments combine amounts for military exclusion, moving expense, employee business expense, disability income exclusion, forfeited interest penalty, self-employed retirement plan exclusion, individual retirement arrangement exclusion, self-employed defined benefit plan exclusion, and alimony paid.
- ¶ Total Taxes include taxes paid on real estate, sales and use, in-lieu license, and others.
- ‡ Total Interest is interest paid on home mortgages, installment purchases, and other nonbusiness items.
- § Contributions Deducted combine current-year contributions of cash and other than cash with contributions carried over from the previous year. The combined amount is then limited to 20 percent of the adjusted gross income and contribution amounts in excess of the limit are carried over to subsequent years.
- ¶ All Other Deductions include adoption expenses, union dues, employment education expenses, political contributions, handicap repairs, travel pass, etc.
- ‡ Personal Credit was increased for the 1978 and subsequent income years and, therefore, is not comparable to that of earlier years.
- § Professional Services include medical and other health services; law offices, accounting, auditing, and bookkeeping services; educational services; and engineering and architectural services. Personal Services include laundry, cleaning, and dyeing establishments, barber and beauty shops, shoe repair and shine shops, photographic studios, and funeral services and crematories; Business Services include radio and television broadcasting, advertising, credit bureaus and collection agencies, news syndicates, and lettering shops; Other Services include lodging, automotive and other repairs, and recreational services.
- ¶ Population estimates by California Department of Finance.
- ‡ According to the entry in the preceding column.
- § Unable to determine county of residence from tax return.
- ¶ Resident returns filed with out-of-state address.
- ‡ Data are not shown for cells with fewer than three returns. However, data are included in the appropriate totals.
- § Less than \$500.
- ¶ Starting in 1967, nonresidents and part-year residents compute their tax on their total income and apportion tax based on their California income. In prior years, the tax was based on California taxable income. Because of this change, adjusted gross income is not strictly comparable to prior years.



## **Appendix**

### **Bank and Corporation Tax**





Table 11  
Bank and Corporation Franchise Tax Statistics  
COMPARISON BY INCOME YEARS  
1936 through 1983

INCOME YEAR	NUMBER OF RETURNS				INCOME REPORTED FOR STATE TAXATION (IN THOUSANDS)		TAX ASSESSED (IN THOUSANDS)	
	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	CORPORATIONS REPORTING NET LOSS	REPORTING NO INCOME OR LOSS	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME
1983	337,145	184,408	175,519	27,414	316,487,259	316,428,298	32,387,934	32,356,331
1982	328,484	175,054	150,964	30,244	307,944,906	22,827,289	2,222,341	2,181,707
1981	299,215	172,122	105,198	27,493	18,387,337	24,213,913	2,377,410	2,351,149
1980	275,493	145,183	86,482	21,838	10,434,235	23,821,455	2,497,647	2,475,051
1979	264,188	134,468	72,343	21,377	20,734,811	24,823,988	2,301,054	2,282,039
1978	221,227	138,495	65,275	18,257	18,727,933	21,974,367	2,084,379	2,069,715
1977	200,793	124,173	57,849	16,249	16,940,577	17,830,411	1,683,229	1,647,682
1976	284,326	133,454	54,249	18,443	21,875,878	14,807,260	1,390,238	1,375,779
1975	277,445	166,213	53,945	17,487	8,342,242	11,871,533	1,092,939	1,083,238
1974	272,485	202,080	49,862	19,543	8,877,793	11,734,409	1,096,377	1,079,876
1973	285,678	87,377	46,837	22,242	7,822,161	10,207,412	872,220	859,850
1972	258,932	91,003	47,424	20,443	6,465,182	8,581,184	687,418	678,175
1971	131,214	41,964	47,422	19,931	6,404,362	7,489,143	545,901	539,189
1970	143,732	81,340	44,318	19,494	4,393,454	6,721,523	507,475	501,097
1969	136,495	80,248	38,827	17,720	5,442,555	7,478,775	559,643	553,360
1968	128,305	77,238	36,794	14,513	6,003,297	7,254,534	537,280	532,122
1967	123,677	73,433	38,148	14,056	5,252,164	6,435,435	441,812	434,606
1966	124,490	73,076	25,644	13,950	5,442,650	6,837,753	299,355	285,212
1965	122,739	71,484	35,425	13,290	5,128,221	6,007,207	357,967	352,892
1964	118,840	69,533	34,254	13,032	4,828,364	5,523,974	331,784	316,880
1963	114,447	64,494	33,447	14,504	4,382,870	5,091,922	309,403	304,413
1962	110,294	63,400	31,954	14,940	3,989,910	6,754,427	291,727	287,064
1961	105,445	39,248	31,802	14,097	3,718,550	4,508,953	279,958	275,392
1960	101,081	34,987	28,743	13,311	3,517,235	4,181,734	259,811	255,234
1959	94,141	33,454	24,049	16,636	3,443,711	4,155,387	245,201	239,574
1958	87,517	44,454	24,236	16,827	3,148,446	3,629,549	147,141	144,109
1957	81,150	44,527	20,313	16,310	3,286,282	3,463,837	145,148	144,252
1956	78,240	40,733	17,418	16,179	3,331,063	3,454,955	143,870	143,031
1955	65,343	35,020	18,345	13,640	3,142,831	3,439,495	132,367	131,208
1954	56,452	29,489	15,950	13,233	2,551,429	2,892,442	132,551	130,872
1953	52,052	27,361	13,718	10,742	2,518,542	2,717,474	123,140	122,527
1952	47,864	25,444	12,246	8,820	2,284,049	2,522,432	121,235	110,770
1951	44,583	24,538	11,008	8,037	2,198,337	2,145,742	118,484	117,982
1950	42,377	21,987	11,540	8,830	2,144,140	2,431,893	105,437	105,317
1949	40,096	18,078	12,239	8,489	1,744,723	2,144,723	74,443	73,817
1948	37,500	19,333	10,193	8,011	2,079,784	2,079,784	79,429	77,449
1947	33,613	17,989	3,852	7,872	1,464,296	1,464,296	70,394	70,022
1946	28,436	15,134	3,410	7,670	1,444,949	1,444,949	55,094	54,185
1945	24,420	13,703	4,387	6,140	1,394,483	1,394,483	49,433	49,404
1944	23,783	13,723	4,523	5,539	1,449,447	1,449,447	39,107	38,890
1943	24,068	13,904	5,299	4,985	1,741,929	1,741,929	44,589	44,382
1942	25,320	13,371	11,371	4,985	1,318,172	1,318,172	55,310	55,221
1941	26,392	13,348	13,344	4,985	831,906	831,906	36,217	35,868
1940	26,948	11,987	14,981	4,985	443,040	443,040	27,180	27,004
1939	26,948	11,987	14,981	4,985	299,879	299,879	18,144	18,144
1938	26,948	11,987	14,981	4,985	239,952	239,952	14,536	14,536
1937	26,948	11,987	14,981	4,985	438,817	438,817	20,728	20,728
1936	26,948	11,987	14,981	4,985	382,108	382,108	17,781	17,781

FOOTNOTES FOLLOW THIS SECTION

Table 21  
Bank and Corporation Franchise Tax Statistics  
COMPARISON BY STATE NET INCOME CLASS  
1983 Income Year

NET TAXABLE INCOME	RETURNS			NET INCOME LESS NET LOSS			TAX ASSESSED		
	NUMBER	PERCENT		AMOUNT (THOUSANDS)	PERCENT*		AMOUNT (THOUSANDS)	OF TOTAL	CUMU- LATIVE
		OF TOTAL	CUMU- LATIVE		OF TOTAL	CUMU- LATIVE			
NET LOSS	125,149	37.1	37.1	-	-	-	\$ 26,080	1.0	1.0
NO INCOME OR LOSS	27,614	8.2	45.3	-	-	-	5,524	0.2	1.2
51 UNDER	67,290	20.0	65.3	130,027	0.5	0.5	16,882	0.7	1.9
5,000 UNDER	23,556	6.9	72.2	170,968	0.6	1.1	16,347	0.6	2.5
10,000 UNDER	14,927	4.4	76.6	185,812	0.7	1.8	17,820	0.7	3.2
15,000 UNDER	11,233	3.3	79.9	195,183	0.7	2.5	18,582	0.7	3.9
20,000 UNDER	8,840	2.6	82.5	197,878	0.7	3.2	18,980	0.7	4.6
25,000 UNDER	7,801	2.3	84.8	213,190	0.8	4.0	20,413	0.8	5.4
30,000 UNDER	11,131	3.3	88.1	383,175	1.4	5.4	36,762	1.4	6.8
40,000 UNDER	6,242	1.9	90.0	280,146	1.1	6.5	26,812	1.1	7.9
50,000 UNDER	4,888	1.5	91.5	267,226	1.0	7.5	25,576	1.0	8.9
60,000 UNDER	3,901	1.2	92.7	255,329	1.0	8.5	24,512	1.0	9.9
70,000 UNDER	3,016	0.9	93.6	226,644	0.9	9.4	21,680	0.8	10.7
80,000 UNDER	2,028	0.6	94.2	171,255	0.6	10.0	16,321	0.6	11.3
90,000 UNDER	2,133	0.6	94.8	200,356	0.8	10.8	19,234	0.7	12.0
100,000 UNDER	4,992	1.5	96.3	604,665	2.3	13.1	57,265	2.2	14.2
150,000 UNDER	2,812	0.8	97.1	484,073	1.8	14.9	46,215	1.8	16.0
200,000 UNDER	1,666	0.5	97.6	367,879	1.4	16.3	35,561	1.4	17.4
250,000 UNDER	1,197	0.4	98.0	325,869	1.2	17.5	31,644	1.2	18.6
300,000 UNDER	1,458	0.4	98.4	496,490	1.9	19.4	47,604	1.9	20.5
400,000 UNDER	782	0.2	98.6	351,261	1.3	20.7	34,106	1.3	21.8
500,000 UNDER	1,565	0.5	99.1	964,106	3.6	24.3	92,336	3.6	25.4
750,000 UNDER	684	0.2	99.3	602,503	2.3	26.6	57,703	2.2	27.6
1,000,000 UNDER	841	0.3	99.6	1,055,652	4.0	30.6	101,467	3.9	31.5
1,500,000 UNDER	476	0.1	99.7	806,054	3.0	33.6	77,269	3.0	34.5
2,000,000 UNDER	221	0.1	99.8	594,206	2.2	35.8	57,134	2.2	36.7
3,000,000 UNDER	13	+	99.8	48,021	0.2	36.0	4,809	0.2	36.9
4,000,000 UNDER	114	+	99.8	501,521	1.9	37.9	48,186	1.9	38.8
5,000,000 UNDER	286	0.1	99.9	2,046,938	7.7	45.6	197,379	7.6	46.4
10,000,000 AND OVER	309	0.1	100.0	14,501,870	54.4	100.0	1,387,733	53.6	100.0
TOTALS	337,165	100.0	100.0	\$16,485,259	100.0	100.0	\$2,587,936	100.0	100.0

FOOTNOTES FOLLOW THIS SECTION

Table 3t  
Bank and Corporation Franchise Tax Statistics  
COMPARISON BY INDUSTRY  
1982 and 1983 Income Years

INDUSTRY	1982										1983									
	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION					ALL REPORTING CORPORATIONS					CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION					ALL REPORTING CORPORATIONS				
	NUMBER	NET INCOME	NUMBER	NET INCOME	NUMBER	NET INCOME	NUMBER	NET INCOME	NUMBER	NET INCOME	NUMBER	NET INCOME	NUMBER	NET INCOME	NUMBER	NET INCOME	NUMBER	NET INCOME	NUMBER	NET INCOME
AGRICULTURE, FORESTRY, AND FISHERY . . . . .	3,585	\$246,400	6,156	\$92,354	15,739	\$46,744	15,539	\$86,749	3,747	\$180,523	6,767	\$314,459	15,539	\$86,749	3,747	\$180,523	6,767	\$314,459	15,539	\$86,749
MINING . . . . .	786	2,617,441	2,374	2,156,482	2,374	2,156,482	2,374	2,156,482	2,374	2,156,482	2,374	2,156,482	2,374	2,156,482	2,374	2,156,482	2,374	2,156,482	2,374	2,156,482
CRUDE PETROLEUM AND NATURAL GAS PRODUCTION . . . . .	733	2,211,296	2,014	2,120,355	2,014	2,120,355	2,014	2,120,355	2,014	2,120,355	2,014	2,120,355	2,014	2,120,355	2,014	2,120,355	2,014	2,120,355	2,014	2,120,355
OTHER MINING AND QUARRYING . . . . .	53	50,145	360	16,133	360	16,133	360	16,133	360	16,133	360	16,133	360	16,133	360	16,133	360	16,133	360	16,133
CONSTRUCTION . . . . .	15,458	824,440	15,739	\$46,744	15,739	\$46,744	15,539	\$86,749	3,747	\$180,523	6,767	\$314,459	15,539	\$86,749	3,747	\$180,523	6,767	\$314,459	15,539	\$86,749
MANUFACTURING . . . . .	17,871	6,847,135	32,371	3,744,287	32,371	3,744,287	32,371	3,744,287	32,371	3,744,287	32,371	3,744,287	32,371	3,744,287	32,371	3,744,287	32,371	3,744,287	32,371	3,744,287
BEVERAGES, FOOD, AND KINDRED PRODUCTS . . . . .	1,016	947,093	1,583	884,806	1,583	884,806	1,583	884,806	1,583	884,806	1,583	884,806	1,583	884,806	1,583	884,806	1,583	884,806	1,583	884,806
TEXTILE-MILL PRODUCTS . . . . .	154	17,445	258	-2,168	258	-2,168	258	-2,168	258	-2,168	258	-2,168	258	-2,168	258	-2,168	258	-2,168	258	-2,168
APPAREL AND PRODUCTS MADE FROM FABRIC . . . . .	1,023	220,437	1,234	146,642	1,234	146,642	1,234	146,642	1,234	146,642	1,234	146,642	1,234	146,642	1,234	146,642	1,234	146,642	1,234	146,642
WOOD PRODUCTS, EXCEPT FURNITURE . . . . .	360	43,046	976	36,735	976	36,735	976	36,735	976	36,735	976	36,735	976	36,735	976	36,735	976	36,735	976	36,735
FURNITURE AND FIXTURES . . . . .	1,022	145,925	1,379	138,441	1,379	138,441	1,379	138,441	1,379	138,441	1,379	138,441	1,379	138,441	1,379	138,441	1,379	138,441	1,379	138,441
PAPER AND ALLIED PRODUCTS . . . . .	1,06	34,426	465	80,032	465	80,032	465	80,032	465	80,032	465	80,032	465	80,032	465	80,032	465	80,032	465	80,032
PRINTING, PUBLISHING, AND ALLIED INDUSTRIES . . . . .	2,322	497,063	4,055	423,171	4,055	423,171	4,055	423,171	4,055	423,171	4,055	423,171	4,055	423,171	4,055	423,171	4,055	423,171	4,055	423,171
CHROMIUMS AND ALLIED PRODUCTS . . . . .	1,003	637,923	1,924	438,918	1,924	438,918	1,924	438,918	1,924	438,918	1,924	438,918	1,924	438,918	1,924	438,918	1,924	438,918	1,924	438,918
PETROLEUM, COAL, AND RUBBER PRODUCTS . . . . .	617	184,378	627	122,648	627	122,648	627	122,648	627	122,648	627	122,648	627	122,648	627	122,648	627	122,648	627	122,648
STONE, CLAY, AND GLASS PRODUCTS . . . . .	619	159,743	982	101,853	982	101,853	982	101,853	982	101,853	982	101,853	982	101,853	982	101,853	982	101,853	982	101,853
PRIMARY METALS . . . . .	412	44,203	673	-308,345	673	-308,345	673	-308,345	673	-308,345	673	-308,345	673	-308,345	673	-308,345	673	-308,345	673	-308,345
ELECTRICAL MACHINERY AND EQUIPMENT . . . . .	2,045	1,437,303	3,468	442,359	3,468	442,359	3,468	442,359	3,468	442,359	3,468	442,359	3,468	442,359	3,468	442,359	3,468	442,359	3,468	442,359
TRANSPORTATION EQUIPMENT . . . . .	683	492,540	1,352	406,050	1,352	406,050	1,352	406,050	1,352	406,050	1,352	406,050	1,352	406,050	1,352	406,050	1,352	406,050	1,352	406,050
OTHER EQUIPMENT . . . . .	1,847	219,844	3,382	17,892	3,382	17,892	3,382	17,892	3,382	17,892	3,382	17,892	3,382	17,892	3,382	17,892	3,382	17,892	3,382	17,892
PRECISION EQUIPMENT . . . . .	324	466,529	1,026	281,104	1,026	281,104	1,026	281,104	1,026	281,104	1,026	281,104	1,026	281,104	1,026	281,104	1,026	281,104	1,026	281,104
OTHER FABRICATED METAL PRODUCTS . . . . .	2,669	666,727	5,016	159,855	5,016	159,855	5,016	159,855	5,016	159,855	5,016	159,855	5,016	159,855	5,016	159,855	5,016	159,855	5,016	159,855
OTHER MANUFACTURING . . . . .	1,849	632,494	3,439	493,159	3,439	493,159	3,439	493,159	3,439	493,159	3,439	493,159	3,439	493,159	3,439	493,159	3,439	493,159	3,439	493,159
SERVICES . . . . .	48,994	2,777,463	118,113	899,103	118,113	899,103	118,113	899,103	118,113	899,103	118,113	899,103	118,113	899,103	118,113	899,103	118,113	899,103	118,113	899,103
NOTION PICTURES PRODUCTION . . . . .	4,287	103,603	7,044	-4,432	7,044	-4,432	7,044	-4,432	7,044	-4,432	7,044	-4,432	7,044	-4,432	7,044	-4,432	7,044	-4,432	7,044	-4,432
AMUSEMENT SERVICES . . . . .	2,560	370,373	3,982	185,454	3,982	185,454	3,982	185,454	3,982	185,454	3,982	185,454	3,982	185,454	3,982	185,454	3,982	185,454	3,982	185,454
PERSONAL SERVICES . . . . .	2,990	78,159	3,928	57,375	3,928	57,375	3,928	57,375	3,928	57,375	3,928	57,375	3,928	57,375	3,928	57,375	3,928	57,375	3,928	57,375
BUSINESS SERVICES . . . . .	20,476	743,031	38,079	177,836	38,079	177,836	38,079	177,836	38,079	177,836	38,079	177,836	38,079	177,836	38,079	177,836	38,079	177,836	38,079	177,836
PROFESSIONAL SERVICES . . . . .	28,367	342,980	35,347	270,720	35,347	270,720	35,347	270,720	35,347	270,720	35,347	270,720	35,347	270,720	35,347	270,720	35,347	270,720	35,347	270,720
OTHER SERVICES . . . . .	12,414	639,119	28,533	216,150	28,533	216,150	28,533	216,150	28,533	216,150	28,533	216,150	28,533	216,150	28,533	216,150	28,533	216,150	28,533	216,150
TRADE . . . . .	45,842	4,797,347	75,318	2,927,771	75,318	2,927,771	75,318	2,927,771	75,318	2,927,771	75,318	2,927,771	75,318	2,927,771	75,318	2,927,771	75,318	2,927,771	75,318	2,927,771
RETAIL TRADE . . . . .	30,952	2,009,849	55,862	794,744	55,862	794,744	55,862	794,744	55,862	794,744	55,862	794,744	55,862	794,744	55,862	794,744	55,862	794,744	55,862	794,744
WHOLESALE TRADE . . . . .	11,990	2,181,492	19,456	1,528,027	19,456	1,528,027	19,456	1,528,027	19,456	1,528,027	19,456	1,528,027	19,456	1,528,027	19,456	1,528,027	19,456	1,528,027	19,456	1,528,027
FINANCE, INSURANCE, AND REAL ESTATE . . . . .	85,548	2,428,342	164,100	-2,095,459	164,100	-2,095,459	164,100	-2,095,459	164,100	-2,095,459	164,100	-2,095,459	164,100	-2,095,459	164,100	-2,095,459	164,100	-2,095,459	164,100	-2,095,459
BANKS . . . . .	365	736,155	622	631,402	622	631,402	622	631,402	622	631,402	622	631,402	622	631,402	622	631,402	622	631,402	622	631,402
SAVINGS AND LOAN ASSN. & OTHER FINANCIALS . . . . .	287	173,177	764	-1,248,832	764	-1,248,832	764	-1,248,832	764	-1,248,832	764	-1,248,832	764	-1,248,832	764	-1,248,832	764	-1,248,832	764	-1,248,832
REAL ESTATE COMPANIES . . . . .	17,354	899,088	39,358	-1,123,117	39,358	-1,123,117	39,358	-1,123,117	39,358	-1,123,117	39,358	-1,123,117	39,358	-1,123,117	39,358	-1,123,117	39,358	-1,123,117	39,358	-1,123,117
INVESTMENTS AND INSURANCE COMPANIES . . . . .	7,322	629,922	15,456	-254,092	15,456	-254,092	15,456	-254,092	15,456	-254,092	15,456	-254,092	15,456	-254,092	15,456	-254,092	15,456	-254,092	15,456	-254,092
UTILITIES . . . . .	3,489	5,731,245	8,473	3,275,094	8,473	3,275,094	8,473	3,275,094	8,473	3,275,094	8,473	3,275,094	8,473	3,275,094	8,473	3,275,094	8,473	3,275,094	8,473	3,275,094
TRANSPORTATION . . . . .	2,612	299,204	3,375	-1,110,811	3,375	-1,110,811	3,375	-1,110,811	3,375	-1,110,811	3,375	-1,110,811	3,375	-1,110,811	3,375	-1,110,811	3,375	-1,110,811	3,375	-1,110,811
COMMUNICATIONS . . . . .	55	70,253	107	58,718	107	58,718	107	58,718	107	58,718	107	58,718	107	58,718	107	58,718	107	58,718	107	58,718
RADIO AND TELEVISION INDUSTRIES . . . . .	281	118,923	670	107,790	670	107,790	670	107,790	670	107,790	670	107,790	670	107,790	670	107,790	670	107,790	670	107,790
ELECTRIC AND GAS UTILITIES . . . . .	55	1,566,299	106	1,566,289	106	1,566,289	106	1,566,289	106	1,566,289	106	1,566,289	106	1,566,289	106	1,566,289	106	1,566,289	106	1,566,289
OTHER PUBLIC UTILITIES . . . . .	825	1,676,426	2,355	1,652,106	2,355	1,652,106	2,355	1,652,106	2,355	1,652,106	2,355	1,652,106	2,355	1,652,106	2,355	1,652,106	2,355	1,652,106	2,355	1,652,106
TOTALS . . . . .	175,053	822,837,759	324,364	810,744,905	324,364	810,744,905	324,364	810,744,905	324,364	810,744,905	324,364	810,744,905	324,364	810,744,905	324,364	810,744,905	324,364	810,744,905	324,364	810,744,905

FOOTNOTES FOLLOW THIS SECTION



Table 41  
Bank and Corporation Franchise Tax Statistics  
COMPARISON BY ACCOUNTING PERIOD  
1983 Income Year

ACCOUNTING PERIOD ENDED	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION				ALL REPORTING CORPORATIONS					
	RETURNS		NET INCOME		TAX ASSESSED	RETURNS				
	NUMBER	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL		NUMBER	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	TAX ASSESSED
JANUARY 31, 1983....	11,160	6.1	\$ 944,303	3.5	\$ 90,021	18,503	5.5	\$ 623,294	3.8	\$ 91,500
FEBRUARY 28, 1983...	7,708	4.2	403,344	1.5	38,942	15,147	4.5	195,028	1.2	40,473
MARCH 31, 1983.....	17,033	9.2	1,057,617	4.0	101,457	31,965	9.5	85,435	0.5	104,585
APRIL 30, 1983.....	8,274	4.5	502,089	1.9	48,054	14,728	4.4	246,112	1.5	49,357
MAY 31, 1983.....	8,906	4.8	837,412	3.1	80,789	16,346	4.8	475,031	2.9	62,300
JUNE 30, 1983.....	27,507	14.9	1,535,349	5.8	146,940	48,784	14.5	441,587	2.7	151,245
JULY 31, 1983.....	8,331	4.5	554,335	2.1	53,383	14,939	4.4	283,499	1.7	54,708
AUGUST 31, 1983.....	9,227	5.0	613,461	2.3	58,985	15,679	4.6	440,982	2.7	60,276
SEPTEMBER 30, 1983..	22,148	12.0	1,834,914	6.9	173,349	37,921	11.3	905,658	5.5	176,506
OCTOBER 31, 1983....	16,921	9.2	1,420,217	5.3	136,455	27,903	8.3	954,125	5.8	138,719
NOVEMBER 30, 1983...	9,635	5.2	772,881	2.9	74,472	17,645	5.2	388,737	2.3	76,087
DECEMBER 31, 1983...	37,558	20.4	16,152,376	60.7	1,553,484	77,605	23.0	11,445,761	69.4	1,562,100
TOTAL.....	184,408	100.0	\$26,628,298	100.0	\$2,556,331	337,165	100.0	\$16,485,259	100.0	\$2,587,936

FOOTNOTES FOLLOW THIS SECTION

1983 INCOME YEAR  
FOOTNOTES FOR BANK AND CORPORATION TAX TABLES 1 THROUGH 4

- † Tables were derived from a data file collected and edited stratified sample of 7,306 unaudited returns.
- ‡ Corporations sustained losses and those which "broke even" (mostly inactive corporations and cooperatives) are included in this table.
- †† Not available.
- § Included with corporations reporting net loss.
- γ Estimated.
- δ Includes ordinance and accessories manufacturers, tobacco manufacturers, leather and leather products manufacturers, and other manufacturers not elsewhere classified.
- ζ Includes amusement service and motion picture theaters.
- λ Includes doctors, dentists, psychiatrists, physical therapists, and lawyers who are incorporated as professional corporations.
- ξ Includes hotels, employment agencies, automotive repair services and garages, miscellaneous repair services and hand trades, medical and other health services, educational institutions and agencies, other professional and social-service agencies and institutions, and corporations whose nature of business was not determinable.
- π National and state banks, savings and loan associations, and other financial institutions are subject to (a) the general franchise tax rate of 9.6 percent plus (b) the financial in lieu tax rate imposed under the provisions of Section 23186 of the Bank and Corporation Tax Law. For income years ending in 1983, the in lieu rate was 1.330 percent, for a combined 10.930 percent tax rate. The financial rate is in lieu of all other local taxes and licenses, except real property taxes, automobile registration and license fees sales taxes, utility users taxes, state energy-resources and emergency-telephone surcharges.
- τ Includes financial corporations not elsewhere classified (insurance companies are not subject to franchise taxes).
- φ Includes highway, railroad, car and express, water, and airline utilities.
- ψ Includes water, wharfage, carloading, stevedoring, warehousing, cold storage, and pipeline companies.
- \* Positive income only.
- + Less than .05 percent.

## **Appendix**

### **Homeowner and Renter Assistance**





**Table 1**  
**Homeowners Property Tax Assistance Statistics**  
**COMPARISON BY CALENDAR YEARS**  
**1968 - 84 Calendar Years**

CALENDAR YEAR	NUMBER OF CLAIMANTS PAID	TOTAL HOUSEHOLD INCOME	AVERAGE HOUSEHOLD INCOME	HOMEOWNER'S PROPERTY TAX EXEMPTION	
1968	57,354	\$117,450,240	\$2,048	-	
1969	64,023	132,684,872	2,072	\$70	
1970	62,400	130,926,208	2,098	750	
1971	56,165	121,914,484	2,171	750	
1972	291,928	1,453,667,550	4,980	750	
1973	301,463	1,549,691,380	5,141	750	
1974	309,254	1,610,657,680	5,208	1,750	
1975	300,737	1,595,872,105	5,307	1,750	
1976	293,198	1,627,743,538	5,551	1,750	
1977	325,667	2,057,667,977	6,318	1,750	
1978	279,090	1,821,405,372	6,526	1,750	
1979	232,506	1,528,719,752	6,575	1,750	
1980	184,565	1,231,600,981	6,673	1,750	
1981	148,736	1,024,251,676	6,886	1,750	
1982	117,523	827,089,956	7,038	1,750	
1983	96,653	690,361,703	7,143	1,750	
1984	83,001	590,397,400	7,113	1,750	
CALENDAR YEAR	TOTAL PROPERTY TAX PAID	AVERAGE PROPERTY TAX PAID	AMOUNT OF ASSISTANCE		
			TOTAL	AVERAGE	PERCENT OF GROSS PROPERTY TAX PAID
1968	\$15,499,510	\$270	\$7,804,955	\$136	50.4
1969	15,917,330	249	7,829,398	122	49.2
1970	17,590,024	282	8,547,588	137	48.6
1971	18,058,122	321	8,289,540	148	45.9
1972	120,907,986	414	58,847,115	202	48.7
1973	129,296,560	429	60,595,578	201	46.9
1974	109,059,535	353	49,905,503	161	45.8
1975	131,862,741	438	50,821,381	169	38.5
1976	144,804,539	494	52,146,563	178	36.0
1977	188,575,236	579	77,823,290	239	41.3
1978	180,510,974	647	70,188,033	251	38.9
1979	61,017,427	262	24,248,104	104	39.7
1980	47,581,217	258	18,619,207	101	39.1
1981	38,444,235	258	14,255,616	96	37.1
1982	30,955,204	263	10,948,419	93	35.4
1983	26,056,205	270	8,845,939	92	33.9
1984	22,644,664	273	7,668,144	92	33.9

**Table 2**  
**Homeowners Property Tax Assistance Statistics**  
**COMPARISON BY COUNTY**  
**1984 Calendar Year**

COUNTY	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
ALAMEDA	4,568	\$30,981,046	\$1,323,736	\$467,560	\$107
ALPINE	"	"	"	"	28
AMADOR	122	832,016	32,738	10,010	82
BUTTE	898	6,575,318	208,612	69,866	78
CALAVERAS	135	972,423	38,606	12,120	90
COLUSA	59	414,195	9,163	3,466	59
CONTRA COSTA	2,475	17,697,972	672,157	235,476	95
DEL NORTE	81	578,780	17,798	5,053	62
EL DORADO	274	2,051,357	76,318	22,293	81
FRESNO	2,954	20,164,059	619,540	249,242	84
GLENN	120	808,589	25,064	8,650	72
HUMBOLDT	649	4,636,959	156,556	56,675	87
IMPERIAL	148	1,024,705	24,335	9,606	65
INYO	68	487,592	14,110	4,375	64
KERN	2,001	15,812,466	379,692	145,951	73
KINGS	332	2,266,422	63,076	24,652	74
LAKE	395	2,737,156	80,208	29,256	74
LASSEN	102	747,411	22,005	6,296	62
LOS ANGELES	25,407	178,113,955	7,184,237	2,506,353	99
MADERA	221	1,557,801	47,743	15,574	70
MARIN	498	3,692,078	236,130	61,771	124
MARIPOSA	71	500,737	18,361	5,664	80
MENDOCINO	348	2,462,479	85,264	29,622	85
MERCED	586	4,059,995	122,807	44,306	76
MOORE	27	192,605	4,819	1,694	63
MONO	"	"	"	"	68
MONTEREY	725	5,130,081	197,788	66,337	91
NAPA	381	2,878,022	111,779	34,613	91
NEVADA	267	1,931,324	69,886	21,168	79
ORANGE	3,949	29,566,560	1,194,742	358,856	91
PLACER	445	3,177,401	112,939	35,796	80
PLUMAS	47	322,221	10,792	3,839	82
RIVERSIDE	3,126	22,335,085	812,824	270,916	87
SACRAMENTO	2,947	21,003,017	663,426	235,075	80
SAN BENITO	97	714,186	27,634	8,870	91
SAN BERNARDINO	4,087	28,834,139	878,277	312,784	77
SAN DIEGO	5,054	36,832,142	1,436,576	455,799	90
SAN FRANCISCO	2,638	19,041,469	881,825	277,596	105
SAN JOAQUIN	1,840	12,900,716	411,283	151,213	82
SAN LUIS OBISPO	642	4,643,486	184,948	56,478	88
SAN MATEO	1,869	13,994,732	767,446	218,577	117
SANTA BARBARA	810	6,031,229	295,229	84,195	104
SANTA CLARA	3,025	21,747,186	978,208	324,687	107
SANTA CRUZ	946	6,690,702	295,278	102,147	108
SHASTA	681	4,786,303	158,335	54,485	80
SIERRA	23	133,209	5,233	2,311	100
SISKIYOU	245	1,683,766	48,564	18,255	74
SOLANO	620	4,532,712	148,437	48,492	78
SONOMA	1,228	8,890,854	338,513	109,174	89
STANISLAUS	1,490	10,356,501	311,007	114,873	77
SUTTER	190	1,279,567	38,667	14,853	78
TEHAMA	239	1,697,605	45,355	15,985	67
TRINITY	55	419,875	16,207	4,004	73
TULARE	1,060	7,387,719	184,245	70,595	67
TUOLUMNE	166	1,199,765	41,483	13,025	78
VENTURA	1,086	8,105,793	341,493	96,887	89
YOLO	341	2,424,846	83,722	30,082	88
YUBA	187	1,284,189	40,031	15,584	83
UNCLASSIFIED	146	1,002,727	47,193	14,621	100
COUNTIES WITH FEWER THAN 3 CLAIMANTS	8	60,355	2,224	461	58
TOTALS	83,001	\$590,397,400	\$22,644,664	\$7,668,144	\$92

**Table 3**  
**Homeowners Property Tax Assistance Statistics**  
**COMPARISON BY SIZE OF HOUSEHOLD INCOME**  
**1984 Calendar Year**

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE
NOT MORE THAN \$1,000.....	206	\$-373,975	\$98,261	\$53,660
\$1,001 - 1,200 .....	43	47,882	19,184	11,428
1,201 - 1,400 .....	30	39,547	9,735	7,599
1,401 - 1,600 .....	46	69,835	14,771	10,600
1,601 - 1,800 .....	49	83,797	14,619	11,209
1,801 - 2,000 .....	82	156,376	26,058	18,452
2,001 - 2,200 .....	122	257,209	30,444	25,605
2,201 - 2,400 .....	148	340,828	41,234	31,470
2,401 - 2,600 .....	151	378,172	46,024	34,728
2,601 - 2,800 .....	191	518,554	54,660	41,665
2,801 - 3,000 .....	251	730,731	85,361	58,815
3,001 - 3,200 .....	280	869,530	83,068	61,478
3,201 - 3,400 .....	348	1,151,373	92,215	70,644
3,401 - 3,600 .....	466	1,636,807	126,153	92,561
3,601 - 3,800 .....	533	1,973,425	143,620	104,714
3,801 - 4,000 .....	638	2,490,938	184,975	129,695
4,001 - 4,200 .....	777	3,190,991	198,661	144,276
4,201 - 4,400 .....	890	3,828,137	239,300	165,265
4,401 - 4,600 .....	1,060	4,776,668	286,419	197,916
4,601 - 4,800 .....	1,310	6,167,387	346,759	231,767
4,801 - 5,000 .....	1,511	7,409,597	394,592	255,828
5,001 - 5,200 .....	1,881	9,600,745	490,565	309,594
5,201 - 5,400 .....	2,341	12,431,930	605,696	364,074
5,401 - 5,600 .....	3,748	20,624,072	939,860	535,501
5,601 - 5,800 .....	8,477	48,430,799	1,905,465	1,057,618
5,801 - 6,000 .....	7,716	45,668,917	1,702,567	879,461
6,001 - 6,200 .....	3,194	19,469,954	810,030	382,365
6,201 - 6,400 .....	2,574	16,222,746	676,675	290,160
6,401 - 6,600 .....	2,517	16,363,260	684,160	267,262
6,601 - 6,800 .....	2,400	16,084,321	652,234	231,228
6,801 - 7,000 .....	2,262	15,614,629	629,551	200,792
7,001 - 7,200 .....	2,155	15,310,703	619,214	180,657
7,201 - 7,400 .....	1,999	14,596,770	558,507	149,684
7,401 - 7,600 .....	2,123	15,922,759	607,021	145,706
7,601 - 7,800 .....	1,979	15,244,052	554,500	120,168
7,801 - 8,000 .....	1,816	14,551,407	522,868	99,127
8,001 - 8,200 .....	1,845	14,948,802	532,781	92,544
8,201 - 8,400 .....	1,764	14,647,079	531,807	81,169
8,401 - 8,600 .....	1,779	15,129,268	520,091	72,381
8,601 - 8,800 .....	1,653	14,386,511	495,662	59,493
8,801 - 9,000 .....	1,605	24,290,078	492,545	50,210
9,001 - 9,200 .....	1,463	13,317,923	431,053	37,548
9,201 - 9,400 .....	1,512	14,065,140	457,764	39,438
9,401 - 9,600 .....	1,571	14,921,056	468,463	37,087
9,601 - 9,800 .....	1,364	13,233,573	417,470	28,929
9,801 - 10,000 .....	1,440	14,259,732	439,168	30,605
10,001 - 10,200 .....	1,340	13,533,970	420,384	25,413
10,201 - 10,400 .....	1,756	18,110,380	519,336	31,719
10,401 - 10,600 .....	1,441	13,123,556	437,088	24,987
10,601 - 10,800 .....	1,354	14,275,155	412,144	21,707
10,801 - 11,000 .....	1,421	15,480,346	433,904	22,607
11,001 - 11,200 .....	829	9,199,215	269,881	11,468
11,201 - 11,400 .....	738	8,341,027	244,958	10,500
11,401 - 11,600 .....	740	8,508,588	247,650	9,629
11,601 - 11,800 .....	596	6,971,342	205,455	7,166
11,801 - 12,000 .....	502	5,974,166	172,234	5,772
TOTALS .....	83,001	\$590,597,400	\$22,644,664	\$7,668,144



**Table 4**  
**Homeowners Property Tax Assistance Statistics**  
**COMPARISON BY YEAR OF BIRTH**  
**1984 Calendar Year**

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE
1940 AND SUBSEQUENT ...	470	\$2,930,133	\$177,409	\$69,383
1935 TO 1940.....	423	2,532,071	130,270	58,047
1930 TO 1935.....	848	5,291,959	251,346	106,273
1925 TO 1930.....	1,561	10,009,239	443,524	185,054
1920 TO 1925.....	4,382	29,644,181	1,320,678	473,995
1919.....	2,108	14,412,149	652,192	227,359
1918.....	2,086	14,839,320	626,040	204,361
1917.....	2,306	16,331,654	678,873	223,327
1916.....	2,544	18,187,437	740,728	241,403
1915.....	3,001	21,555,343	852,707	278,245
1914.....	3,573	26,032,100	992,397	320,435
1913.....	3,821	27,572,898	1,060,841	345,373
1912.....	4,160	30,285,413	1,158,562	370,799
1911.....	4,027	29,292,594	1,106,885	354,218
1910.....	4,388	32,256,421	1,177,100	372,998
1909.....	4,306	31,535,846	1,150,871	364,802
1908.....	4,029	29,906,911	1,096,344	329,327
1907.....	3,908	28,508,099	1,017,678	328,960
1906.....	3,568	26,264,274	938,161	300,458
1905.....	3,421	24,752,576	874,430	287,447
1904.....	3,283	23,942,301	845,004	274,100
1903.....	3,091	22,273,218	784,871	262,392
1902.....	2,829	20,208,936	728,643	250,423
1901.....	2,372	16,724,118	621,193	215,157
1900.....	2,414	16,846,247	616,228	219,727
1899.....	1,776	12,479,729	465,851	161,346
1898.....	1,702	11,645,216	423,014	164,031
1897.....	1,349	9,290,042	358,329	132,309
1896.....	1,222	8,352,462	316,148	118,097
1895.....	1,003	6,778,874	264,267	102,571
1894.....	756	5,035,384	193,851	78,284
1893.....	582	3,874,706	146,481	58,189
1892.....	529	3,384,171	132,935	58,991
1891.....	346	2,284,308	91,209	36,150
1890 AND PRIOR.....	817	5,137,070	209,604	94,111
TOTALS.....	83,001	\$590,397,400	\$22,644,664	\$7,668,142

**Table 5**  
**Homeowners Property Tax Assistance Statistics**  
**HOUSEHOLD INCOME BY AMOUNT OF PROPERTY TAXES PAID**  
**1984 Calendar Year**

PROPERTY TAX PAID	NUMBER OF CLAIMANTS REPORTING HOUSEHOLD INCOME OF:													
	0 TO \$1,000	\$1,001 TO \$2,000	\$2,001 TO \$3,000	\$3,001 TO \$4,000	\$4,001 TO \$5,000	\$5,001 TO \$6,000	\$6,001 TO \$7,000	\$7,001 TO \$8,000	\$8,001 TO \$9,000	\$9,001 TO \$10,000	\$10,001 TO \$11,000	\$11,001 TO \$12,000		
\$0 - \$49.....	5	9	17	54	132	850	239	105	50	0	"	0		
50 - 99.....		21	77	226	506	2,847	1,002	591	445	308	213	"		
100 - 149.....	14	20	135	317	825	4,079	1,718	1,191	898	758	841	253		
150 - 199.....	20	35	118	375	920	4,295	2,136	1,607	1,262	1,105	1,105	475		
200 - 249.....	26	28	130	297	829	3,683	2,132	1,610	1,412	1,183	1,212	544		
250 - 299.....	15	32	91	248	665	2,770	1,793	1,432	1,267	1,063	1,075	563		
300 - 349.....	13	22	70	203	492	1,893	1,160	1,077	992	838	791	442		
350 - 399.....	8	15	61	146	347	1,216	832	761	708	643	588	335		
400 - 449.....	17	13	29	105	227	703	550	482	471	425	398	178		
450 - 499.....	4	8	30	65	152	468	375	331	284	290	284	161		
500 - 549.....	13	5	15	41	102	323	245	215	206	191	171	101		
550 - 599.....	8	11	16	35	59	221	171	161	155	134	130	75		
600 - 649.....	4	6	11	25	51	173	120	105	111	107	97	51		
650 - 699.....	5	8	11	22	39	129	98	69	63	62	80	45		
700 - 749.....	8	"	10	27	33	109	75	70	60	49	89	39		
750 - 799.....	3	"	"	13	43	73	66	51	48	46	46	22		
800 - 849.....	4	"	7	8	25	63	48	49	41	30	34	22		
850 - 899.....	5	3	"	14	24	59	35	36	27	24	26	20		
900 - 949.....	"	0	4	7	12	48	27	23	25	16	32	19		
950 - 999.....	5	0	4	7	10	32	17	18	23	11	"	"		
1,000 AND OVER....	18	10	23	30	55	129	98	88	98	67	66	43		
TOTALS .....	200	250	863	2,265	5,548	24,163	12,947	10,072	8,646	7,350	7,292	3,405		

"DATA ARE NOT SHOWN FOR CELLS WITH FEWER THAN THREE RETURNS. HOWEVER, DATA ARE INCLUDED IN THE APPROPRIATE TOTALS.

Table 01  
Homeowners Property Tax Assistance Statistics  
MAJOR SOURCES OF HOUSEHOLD INCOME  
1984 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	SOCIAL SECURITY (INCOME)		INTEREST AND DIVIDEND		PENSIONS AND ANNUITIES	
			NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN \$1,000 .....	199	\$-374,975	86	\$327,035	106	\$165,028	26	\$46,076
\$1,001 - 2,000 .....	242	380,437	132	285,581	101	130,519	37	48,827
2,001 - 3,000 .....	847	2,168,294	637	1,502,166	590	350,038	82	118,280
3,001 - 4,000 .....	2,279	8,153,073	1,999	6,040,408	1,064	846,824	385	605,559
4,001 - 5,000 .....	5,535	25,796,600	5,101	19,535,614	2,648	2,019,796	1,066	1,339,815
5,001 - 6,000 .....	24,036	135,970,463	21,415	92,413,740	7,237	4,813,157	4,340	5,512,706
6,001 - 7,000 .....	13,078	84,520,910	12,448	62,854,890	7,435	8,221,226	3,404	5,717,648
7,001 - 8,000 .....	10,069	75,381,691	9,684	52,620,272	6,983	11,026,944	3,319	6,865,589
8,001 - 9,000 .....	8,628	73,216,738	8,265	47,112,394	6,323	12,539,670	3,371	8,319,047
9,001 - 10,000 .....	7,376	70,016,424	7,073	43,136,831	5,438	12,553,792	3,234	8,767,549
10,001 - 11,000 .....	7,295	76,541,407	7,002	46,128,149	4,565	11,148,079	3,131	8,904,371
11,001 - 12,000 .....	3,417	39,126,338	3,266	21,707,741	2,615	7,145,969	1,812	6,016,881
TOTALS .....	83,001	\$590,397,400	77,108	\$393,660,911	44,903	\$70,961,042	24,207	\$52,262,148

HOUSEHOLD INCOME CLASS	PUBLIC ASSISTANCE		NET RENTAL INCOME		NET BUSINESS INCOME		OTHER INCOME <sup>†</sup>	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN \$1,000 .....	10	\$10,140	50	\$-229,631	58	\$-726,075	50	\$37,452
\$1,001 - 2,000 .....	17	21,611	36	-69,120	23	-77,716	46	39,735
2,001 - 3,000 .....	79	140,709	94	-15,979	50	-77,191	120	150,271
3,001 - 4,000 .....	186	317,012	209	3,557	53	-31,696	309	370,719
4,001 - 5,000 .....	726	1,503,324	400	173,653	101	-52,486	595	776,884
5,001 - 6,000 .....	13,674	30,835,730	809	711,655	153	-12,200	1,331	1,695,675
6,001 - 7,000 .....	1,926	4,694,728	870	977,484	182	64,964	1,355	1,989,970
7,001 - 8,000 .....	505	1,116,596	774	1,122,465	205	101,565	1,416	2,530,660
8,001 - 9,000 .....	396	1,064,006	667	1,069,384	169	114,268	1,382	3,007,969
9,001 - 10,000 .....	500	1,318,397	492	870,244	172	108,391	1,359	3,261,220
10,001 - 11,000 .....	1,874	5,986,323	334	641,946	140	105,203	1,295	3,627,336
11,001 - 12,000 .....	259	870,735	214	425,683	101	107,861	848	2,851,468
TOTALS .....	20,152	\$47,877,311	4,949	\$5,671,341	1,407	\$-374,712	10,106	\$20,359,359

† DATA IN THIS TABLE ARE BASED ON A SAMPLE OF CLAIMS PAID. AS SUCH, THEY CANNOT BE DIRECTLY COMPARED TO STATISTICS APPEARING IN TABLES 2 THROUGH 5, WHICH WERE DERIVED FROM ALL RECORDS OF VALID CLAIMS.

OTHER INCOME INCLUDES INSURANCE PROCEEDS, DEATH BENEFITS, WAGES, GIFTS OVER \$300, AND INCOME FROM OTHER HOUSEHOLD MEMBERS.



**Table 7**  
**Renters Property Tax Assistance Statistics**  
**COMPARISON BY COUNTY**  
**1984 Calendar Year**

COUNTY	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
ALAMEDA	11,443	\$69,065,091	\$2,860,750	\$1,579,033	\$138
ALPINE	0	0	0	0	0
AMADOR	161	1,085,170	40,250	18,466	113
BUTTE	1,742	11,255,028	435,500	216,371	124
CALAVERAS	169	1,008,353	42,250	23,469	139
COLUSA	122	767,021	50,500	16,025	131
CONTRA COSTA	5,181	31,885,614	1,295,250	700,319	135
DEL NORTE	137	854,329	34,250	18,023	132
EL DORADO	665	4,188,163	166,250	85,228	128
FRESNO	5,849	35,855,095	1,462,250	788,664	135
GLENN	175	1,105,658	43,750	22,214	127
HUMBOLDT	1,098	6,626,412	274,500	150,231	137
IMPERIAL	404	2,448,475	101,000	55,290	137
INYO	290	1,858,843	72,500	35,711	123
KERN	4,382	26,787,525	1,095,500	596,535	136
KINGS	679	4,023,669	169,750	96,313	142
LAKE	586	3,698,533	146,500	74,898	128
LASSEN	138	882,928	34,500	17,095	124
LOS ANGELES	89,679	540,155,198	22,419,750	12,429,162	139
MADERA	356	2,273,048	89,000	46,094	129
MARIN	867	5,538,040	216,750	108,659	125
MARIPOSA	79	506,484	19,750	9,881	125
MENDOCINO	694	4,411,957	173,500	87,354	126
MERCED	1,119	6,861,966	279,750	131,923	136
MODOC	65	384,019	16,250	9,072	140
MONO	"	"	"	"	148
MONTREY	1,718	10,706,625	429,500	222,574	130
NAPA	1,005	6,600,483	250,750	117,511	117
NEVADA	361	2,336,038	90,250	43,974	122
ORANGE	10,170	64,130,376	2,542,500	1,294,212	127
PLACER	1,298	8,302,900	324,500	162,212	125
PLUMAS	113	715,106	28,250	14,755	131
RIVERSIDE	6,866	44,229,556	1,736,500	851,519	124
SACRAMENTO	8,093	54,400,894	2,223,250	1,199,451	135
SAN BENITO	110	697,625	27,500	14,338	130
SAN BERNARDINO	9,131	57,240,529	2,282,750	1,188,242	130
SAN DIEGO	17,877	113,098,581	4,469,250	2,280,305	128
SAN FRANCISCO	14,916	90,739,354	3,729,000	2,033,908	136
SAN JOAQUIN	5,977	36,155,039	1,494,250	825,325	138
SAN LUIS OBISPO	1,317	8,563,988	329,250	167,744	127
SAN MATEO	2,729	17,246,928	682,250	344,332	126
SANTA BARBARA	2,170	13,960,223	542,500	267,595	123
SANTA CLARA	7,399	46,164,663	1,849,750	960,225	130
SANTA CRUZ	2,363	15,094,518	590,750	293,766	124
SHASTA	1,825	11,766,595	456,250	226,681	124
SIERRA	"	"	"	"	135
SISKIYOU	451	2,823,086	112,750	59,273	131
SOLANO	2,062	12,842,040	515,500	268,939	130
SONOMA	2,845	18,193,105	711,250	351,552	124
STANISLAUS	3,368	21,028,723	842,000	441,333	131
SUTTER	536	3,391,019	134,000	68,973	129
TEHAMA	434	2,785,566	108,500	54,800	126
TRINITY	68	451,364	17,000	7,912	116
TULARE	2,147	13,145,385	536,750	291,701	136
TUOLUMNE	342	2,231,725	85,500	41,988	123
VENTURA	4,020	25,742,099	1,005,000	500,668	125
YOLO	1,293	7,929,089	323,250	175,248	136
YUBA	740	4,397,072	185,000	104,582	141
UNCLASSIFIED	1,313	7,837,999	328,250	180,500	137
COUNTIES WITH FEWER THAN 3 CLAIMANTS*	39	240,014	9,750	5,295	136
TOTALS	241,974	\$1,488,514,976	\$60,493,500	\$32,397,065	\$134

\* \$250 RENTER STATUTORY PROPERTY TAX EQUIVALENT

**Table 8**  
**Renters Property Tax Assistance Statistics**  
**COMPARISON BY SIZE OF HOUSEHOLD INCOME**  
**1984 Calendar Year**

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY: TAX PAID	AMOUNT OF ASSISTANCE
NOT MORE THAN \$1,000 .....	576	\$95,498	\$144,000	\$132,221
1,001 - 1,200 .....	220	248,504	55,000	48,341
1,201 - 1,400 .....	211	276,747	52,750	46,260
1,401 - 1,600 .....	393	590,826	96,250	88,280
1,601 - 1,800 .....	381	656,075	95,250	86,460
1,801 - 2,000 .....	389	743,373	97,250	88,800
-	-	-	-	-
2,001 - 2,200 .....	794	1,681,247	198,500	182,740
2,201 - 2,400 .....	1,024	2,359,329	256,000	238,322
2,401 - 2,600 .....	777	1,950,015	194,250	179,482
2,601 - 2,800 .....	1,429	3,883,208	357,250	336,260
2,801 - 3,000 .....	1,221	3,568,444	305,250	285,680
-	-	-	-	-
3,001 - 3,200 .....	1,148	3,563,167	287,000	262,353
3,201 - 3,400 .....	1,158	3,824,212	289,500	259,892
3,401 - 3,600 .....	1,592	5,607,984	398,000	352,950
3,601 - 3,800 .....	1,478	5,473,151	369,500	316,632
3,801 - 4,000 .....	1,693	6,614,960	423,250	358,632
-	-	-	-	-
4,001 - 4,200 .....	2,086	8,578,599	521,500	431,220
4,201 - 4,400 .....	2,681	11,544,717	670,250	541,297
4,401 - 4,600 .....	3,533	15,905,936	883,250	697,616
4,601 - 4,800 .....	3,507	16,527,023	876,750	675,959
4,801 - 5,000 .....	3,853	18,905,999	963,250	725,264
-	-	-	-	-
5,001 - 5,200 .....	5,426	27,706,662	1,356,500	982,498
5,201 - 5,400 .....	8,896	47,291,472	2,224,000	1,524,215
5,401 - 5,600 .....	26,991	148,358,477	6,747,750	4,371,803
5,601 - 5,800 .....	48,286	275,850,795	12,071,500	7,344,038
5,801 - 6,000 .....	31,296	185,462,842	7,824,000	4,449,697
-	-	-	-	-
6,001 - 6,200 .....	16,125	98,676,096	4,031,250	2,128,708
6,201 - 6,400 .....	10,341	65,141,792	2,585,250	1,261,809
6,401 - 6,600 .....	11,684	75,734,738	2,921,000	1,309,317
6,601 - 6,800 .....	6,046	40,493,840	1,511,500	617,223
6,801 - 7,000 .....	3,936	27,169,212	984,000	362,420
-	-	-	-	-
7,001 - 7,200 .....	3,411	24,231,746	852,750	288,503
7,201 - 7,400 .....	2,870	20,947,931	717,500	221,579
7,401 - 7,600 .....	2,669	20,022,815	667,250	186,079
7,601 - 7,800 .....	2,489	19,172,641	622,250	154,820
7,801 - 8,000 .....	2,247	17,761,951	561,750	123,193
-	-	-	-	-
8,001 - 8,200 .....	2,067	16,745,609	516,750	102,910
8,201 - 8,400 .....	2,045	16,980,980	511,250	91,831
8,401 - 8,600 .....	1,910	16,243,382	477,500	76,282
8,601 - 8,800 .....	1,823	15,863,292	455,750	63,468
8,801 - 9,000 .....	1,726	15,363,797	431,500	51,745
-	-	-	-	-
9,001 - 9,200 .....	1,566	14,249,061	391,500	39,139
9,201 - 9,400 .....	1,467	13,645,850	366,750	36,613
9,401 - 9,600 .....	1,449	13,768,745	362,250	32,744
9,601 - 9,800 .....	1,338	12,978,224	334,500	26,750
9,801 - 10,000 .....	1,351	13,380,262	337,750	27,006
-	-	-	-	-
10,001 - 10,200 .....	1,864	18,852,454	466,000	32,641
10,201 - 10,400 .....	2,154	22,220,724	538,500	37,725
10,401 - 10,600 .....	1,838	19,281,153	459,500	30,405
10,601 - 10,800 .....	1,760	18,801,703	440,000	26,401
10,801 - 11,000 .....	1,681	18,309,578	420,250	25,320
-	-	-	-	-
11,001 - 11,200 .....	763	8,469,485	190,750	9,589
11,201 - 11,400 .....	764	8,630,503	191,000	9,506
11,401 - 11,600 .....	638	7,333,702	159,500	7,273
11,601 - 11,800 .....	493	5,768,382	123,250	4,943
11,801 - 12,000 .....	420	4,996,066	105,000	4,209
TOTALS .....	241,974	\$1,488,514,976	\$60,493,500	\$32,397,065

\*\$250 RENTER STATUTORY PROPERTY TAX EQUIVALENT

**Table 9**  
**Renters Property Tax Assistance Statistics**  
**COMPARISON BY YEAR OF BIRTH**  
**1984 Calendar Year**

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID**	AMOUNT OF ASSISTANCE
1940 AND SUBSEQUENT ...	26,628	\$ 152,870,094	\$ 6,657,000	\$ 3,840,288
1935 TO 1940 .....	6,310	36,058,430	1,577,500	932,698
1930 TO 1935 .....	8,475	48,219,088	2,118,750	1,263,247
1925 TO 1930 .....	12,272	71,034,943	3,068,000	1,801,345
1920 TO 1925 .....	20,227	116,992,242	5,056,750	2,944,929
1919 .....	10,315	59,281,174	2,578,750	1,500,324
1918 .....	6,637	40,104,122	1,659,250	915,725
1917 .....	7,309	46,076,743	1,827,250	947,729
1916 .....	7,919	50,196,401	1,979,750	1,020,337
1915 .....	8,215	51,818,998	2,053,750	1,065,522
1914 .....	9,108	58,077,740	2,277,000	1,159,603
1913 .....	8,620	55,153,556	2,155,000	1,091,375
1912 .....	9,107	58,512,185	2,276,750	1,149,077
1911 .....	8,513	55,321,882	2,128,250	1,050,931
1910 .....	8,769	56,913,975	2,192,250	1,086,297
1909 .....	8,049	52,112,729	2,012,250	998,130
1908 .....	7,942	52,060,651	1,985,500	968,267
1907 .....	7,646	49,829,811	1,911,500	937,652
1906 .....	7,076	45,861,719	1,769,000	875,840
1905 .....	6,645	43,149,246	1,661,250	819,225
1904 .....	6,307	40,698,279	1,576,750	784,209
1903 .....	5,699	36,745,370	1,424,750	711,633
1902 .....	5,380	34,331,306	1,345,000	680,555
1901 .....	4,582	29,281,187	1,145,500	578,727
1900 .....	4,640	29,222,454	1,160,000	599,110
1899 .....	3,282	20,828,741	820,500	419,288
1898 .....	3,125	19,484,206	781,250	411,045
1897 .....	2,458	15,243,540	614,500	324,702
1896 .....	2,359	14,478,871	589,750	315,200
1895 .....	1,883	11,386,406	470,750	257,366
1894 .....	1,517	9,072,249	379,250	210,806
1893 .....	1,246	7,289,729	311,500	178,416
1892 .....	1,002	5,849,790	250,500	143,412
1891 .....	722	4,162,059	180,500	104,781
1890 AND PRIOR .....	1,990	10,795,060	497,500	309,273
TOTALS .....	241,974	\$1,488,514,976	\$60,493,500	\$32,397,064

\*\*\$250 RENTERS STATUTORY PROPERTY TAX EQUIVALENT



Table 10t  
Renters Property Tax Assistance Statistics  
MAJOR SOURCES OF HOUSEHOLD INCOME  
1984 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	SOCIAL SECURITY (INCOME)		INTEREST AND DIVIDEND		PENSIONS AND ANNUITIES	
			NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN \$1,000 .....	365	\$84,498	71	\$143,731	52	\$48,312	20	\$25,058
\$1,001 - 2,000 .....	1,574	2,464,525	626	1,014,735	156	79,469	74	85,146
2,001 - 3,000 .....	5,006	12,694,243	2,652	6,358,193	621	259,530	214	355,312
3,001 - 4,000 .....	7,267	25,605,474	5,187	16,579,049	1,356	726,258	619	1,054,461
4,001 - 5,000 .....	15,570	70,940,274	11,248	43,181,441	3,188	2,002,361	1,837	2,674,765
5,001 - 6,000 .....	120,536	681,164,248	79,002	321,243,193	11,764	5,519,643	13,271	22,139,567
6,001 - 7,000 .....	48,806	311,212,678	33,358	158,619,986	9,705	7,785,180	7,668	13,814,523
7,001 - 8,000 .....	13,697	102,178,084	12,459	67,977,416	6,526	9,417,466	4,891	10,878,389
8,001 - 9,000 .....	9,551	80,981,060	8,688	49,486,536	5,290	9,596,842	3,983	11,029,127
9,001 - 10,000 .....	7,203	68,286,142	6,602	39,998,648	4,276	9,506,855	3,188	9,592,845
10,001 - 11,000 .....	9,507	97,551,612	7,448	49,542,596	3,537	8,020,138	2,938	9,185,017
11,001 - 12,000 .....	3,092	35,352,138	2,809	18,098,321	1,836	5,348,652	1,462	5,485,589
TOTALS .....	241,974	\$1,488,514,976	170,150	\$772,043,945	48,317	\$58,710,706	40,165	\$86,319,599

HOUSEHOLD INCOME CLASS	PUBLIC ASSISTANCE NUMBER	AMOUNT	NET RENTAL INCOME		NET BUSINESS INCOME		OTHER INCOME	
			NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN \$1,000 .....	96	\$159,880	4	\$-19,966	14	\$-151,383	100	\$-121,134
\$1,001 - 2,000 .....	575	860,791	9	-7,176	9	-5,996	410	437,556
2,001 - 3,000 .....	1,578	3,650,399	23	27,837	25	-24,384	1,113	2,067,356
3,001 - 4,000 .....	2,074	5,363,462	31	24,166	28	-40,157	1,013	1,898,235
4,001 - 5,000 .....	6,600	20,780,459	59	81,700	47	-4,191	1,314	2,223,739
5,001 - 6,000 .....	98,025	325,550,427	283	577,748	81	26,428	3,700	5,007,442
6,001 - 7,000 .....	29,387	124,833,199	159	310,411	98	76,894	3,704	5,772,485
7,001 - 8,000 .....	2,196	8,187,884	107	192,017	76	59,285	2,421	5,465,627
8,001 - 9,000 .....	1,204	5,095,931	65	118,668	62	93,925	1,816	5,160,031
9,001 - 10,000 .....	1,043	4,661,403	60	101,055	53	68,420	1,367	4,356,916
10,001 - 11,000 .....	4,684	26,332,995	35	59,405	50	62,454	1,242	4,548,907
11,001 - 12,000 .....	554	2,858,689	18	17,104	25	37,585	825	3,596,198
TOTALS .....	148,016	\$528,435,519	853	\$1,482,969	568	\$198,880	19,025	\$41,323,358

† DATA IN THIS TABLE ARE BASED ON A SAMPLE OF CLAIMS PAID. AS SUCH, THEY CANNOT BE DIRECTLY COMPARED TO STATISTICS APPEARING IN TABLES 2 THROUGH 5 WHICH WERE DERIVED FROM ALL RECORDS OF VALID CLAIMS.

‡ OTHER INCOME INCLUDES INSURANCE PROCEEDS, DEATH BENEFITS, WAGES, GIFTS OVER \$100, AND INCOME FROM OTHER HOUSEHOLD MEMBERS.

**Table 11**  
**Homeowners-Renters Property Tax Assistance Statistics**  
**TYPES OF CLAIMANTS BY SIZE OF HOUSEHOLD INCOME**  
**1984 Calendar Year**

HOUSEHOLD INCOME CLASS	HOMEOWNERS			RENTERS		
	SENIOR CITIZENS (AGE 62 OR OLDER)	BLIND AND DISABLED	TOTAL	SENIOR CITIZENS (AGE 62 OR OLDER)	BLIND AND DISABLED	TOTAL
NOT MORE THAN \$1,000	156	44	200	294	282	576
\$1,001 - 1,200 .....	37	6	43	135	85	220
1,201 - 1,400 .....	27	3	30	115	96	211
1,401 - 1,600 .....	37	9	46	248	145	393
1,601 - 1,800 .....	39	10	49	236	145	381
1,801 - 2,000 .....	75	7	82	272	117	389
2,001 - 2,200 .....	112	10	122	603	191	794
2,201 - 2,400 .....	137	11	148	700	324	1,024
2,401 - 2,600 .....	132	19	151	519	258	777
2,601 - 2,800 .....	179	12	191	725	704	1,429
2,801 - 3,000 .....	225	26	251	817	404	1,221
3,001 - 3,200 .....	259	21	280	823	325	1,148
3,201 - 3,400 .....	326	22	348	850	228	1,078
3,401 - 3,600 .....	430	28	458	1,211	381	1,592
3,601 - 3,800 .....	509	24	533	1,122	356	1,478
3,801 - 4,000 .....	608	30	638	1,334	339	1,673
4,001 - 4,200 .....	758	19	777	1,555	491	2,046
4,201 - 4,400 .....	855	35	890	1,912	769	2,681
4,401 - 4,600 .....	1,001	59	1,060	2,462	1,071	3,533
4,601 - 4,800 .....	1,243	67	1,310	2,718	789	3,507
4,801 - 5,000 .....	1,418	93	1,511	2,988	865	3,853
5,001 - 5,200 .....	1,762	119	1,881	3,976	1,450	5,426
5,201 - 5,400 .....	2,158	183	2,341	6,102	2,794	8,896
5,401 - 5,600 .....	3,024	724	3,748	14,348	12,643	26,991
5,601 - 5,800 .....	7,501	976	8,477	34,267	14,019	48,286
5,801 - 6,000 .....	7,187	529	7,716	25,718	5,578	31,296
6,001 - 6,200 .....	3,038	156	3,194	8,355	7,770	16,125
6,201 - 6,400 .....	2,445	129	2,574	6,359	3,982	10,341
6,401 - 6,600 .....	2,366	151	2,517	6,952	4,732	11,684
6,601 - 6,800 .....	2,287	113	2,400	4,512	1,534	6,046
6,801 - 7,000 .....	2,137	125	2,262	3,181	755	3,936
7,001 - 7,200 .....	2,045	110	2,155	2,772	639	3,411
7,201 - 7,400 .....	1,906	93	1,999	2,416	454	2,870
7,401 - 7,600 .....	2,033	90	2,123	2,296	373	2,669
7,601 - 7,800 .....	1,890	89	1,979	2,196	293	2,489
7,801 - 8,000 .....	1,734	82	1,816	1,976	271	2,247
8,001 - 8,200 .....	1,776	69	1,845	1,828	239	2,067
8,201 - 8,400 .....	1,656	68	1,724	1,802	243	2,045
8,401 - 8,600 .....	1,707	72	1,779	1,713	197	1,910
8,601 - 8,800 .....	1,605	48	1,653	1,621	202	1,823
8,801 - 9,000 .....	1,547	58	1,605	1,543	183	1,726
9,001 - 9,200 .....	1,424	39	1,463	1,442	124	1,566
9,201 - 9,400 .....	1,461	51	1,512	1,344	123	1,467
9,401 - 9,600 .....	1,532	39	1,571	1,342	107	1,449
9,601 - 9,800 .....	1,316	48	1,364	1,236	102	1,338
9,801 - 10,000 .....	1,391	49	1,440	1,255	96	1,351
10,001 - 10,200 .....	1,288	52	1,340	1,718	146	1,864
10,201 - 10,400 .....	1,676	80	1,756	2,000	154	2,154
10,401 - 10,600 .....	1,378	63	1,441	1,693	145	1,838
10,601 - 10,800 .....	1,287	47	1,334	1,617	143	1,760
10,801 - 11,000 .....	1,361	60	1,421	1,563	118	1,681
11,001 - 11,200 .....	804	25	829	709	54	763
11,201 - 11,400 .....	712	26	738	714	50	764
11,401 - 11,600 .....	719	21	740	583	35	618
11,601 - 11,800 .....	580	16	596	459	34	493
11,801 - 12,000 .....	487	15	502	382	38	420
TOTALS .....	77,831	5,170	83,001	175,649	68,325	241,974